

**THE DEBTORS' ONE HUNDRED AND EIGHTY SIXTH OMNIBUS
OBJECTION TO CLAIMS SEEKS TO RECLASSIFY AS UNSECURED
CLAIMS CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING
THIS NOTICE SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE
IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE
OMNIBUS OBJECTION AND/OR IN THE EXHIBIT ATTACHED
THERE TO TO DETERMINE WHETHER THIS OBJECTION AFFECTS
THEIR CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, KYLE J. ORTIZ, AT 212-310-8392.**

WEIL, GOTSHAL & MANGES LLP
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Robert J. Lemons

Attorneys for Debtors
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
-----X	

**NOTICE OF HEARING ON DEBTORS' ONE HUNDRED AND EIGHTY SIXTH
OMNIBUS OBJECTION TO CLAIMS (MISCLASSIFIED CLAIMS)**

PLEASE TAKE NOTICE that on September 9, 2011, Lehman Brothers
Holdings Inc. and its affiliated debtors in the above referenced chapter 11 cases, as debtors and
debtors in possession (collectively, the "Debtors"), filed their one hundred and eighty sixth
omnibus objection to claims (the "Debtors' One Hundred and Eighty Sixth Omnibus Objection")

to Claims”), and that a hearing (the “Hearing”) to consider the Debtors’ One Hundred and Eighty Sixth Omnibus Objection to Claims will be held before the Honorable James M. Peck, United States Bankruptcy Judge, in Courtroom 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **October 27, 2011 at 10:00 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

PLEASE TAKE FURTHER NOTICE that any responses to the Debtors’ One Hundred and Eighty Sixth Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court: (a) electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court’s filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 and its amendments (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-399, and on: (i) the Chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for the Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Robert J. Lemons, Esq. and Mark Bernstein, Esq.); (iii) the Office of the United States Trustee for Region 2, 33 Whitehall Street, 21st Floor, New York, New York, 10004 (Attn: Tracy Hope Davis, Esq., Elisabetta Gasparini, Esq. and Andrea B. Schwartz, Esq.); and (iv) attorneys for the official committee of unsecured creditors appointed in these cases, Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 1005 (Attn: Dennis F. Dunne, Esq., Dennis O’Donnell, Esq. and Evan Fleck, Esq.); so as to be so filed and received by no later than

October 13, 2011 at 4:00 p.m. (Eastern Time) (the “Response Deadline”).

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the Debtors’ One Hundred and Eighty Sixth Omnibus Objection to Claims or any claim set forth thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the One Hundred and Eighty Sixth Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: September 9, 2011
New York, New York

/s/ Robert J. Lemons
Robert J. Lemons

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : Chapter 11 Case No.
: :
LEHMAN BROTHERS HOLDINGS INC., *et al.*, : 08-13555 (JMP)
: :
Debtors. : (Jointly Administered)
-----X

**DEBTORS' ONE HUNDRED AND EIGHTY SIXTH OMNIBUS
OBJECTION TO CLAIMS (MISCLASSIFIED CLAIMS)**

**THIS OBJECTION SEEKS TO RECLASSIFY
AS UNSECURED CLAIMS CERTAIN FILED PROOFS OF CLAIM.
PARTIES RECEIVING THIS ONE HUNDRED AND EIGHTY SIXTH
OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW
THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S)
AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION
AND/OR IN THE EXHIBIT ATTACHED THERETO TO DETERMINE
WHETHER THIS OBJECTION AFFECTS THEIR CLAIM(S).**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, KYLE J. ORTIZ, AT 212-310-8392.**

TO THE HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. ("LBHI") and its affiliated debtors, as
debtors and debtors in possession (collectively, the "Debtors"), respectfully represent:

Relief Requested

1. The Debtors file this one hundred and eighty sixth omnibus objection to claims (the "One Hundred and Eighty Sixth Omnibus Objection to Claims") pursuant to section 502 of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and this Court's order approving procedures for filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the "Procedures Order") [Docket No. 6664], seeking to reclassify the claims listed on Exhibit A hereto. The Debtors' proposed order (the "Proposed Order") is annexed hereto.

2. The Debtors have examined the proofs of claim identified on Exhibit A attached hereto (the "Misclassified Claims"), in which the claimants allege that all or a portion of the claim is a secured claim pursuant to section 506 of the Bankruptcy Code. The Debtors have determined that no portion of the Misclassified Claims are actually secured claims and, therefore, such claims are not entitled to secured status as asserted in the proof of claim. Accordingly, the Debtors are seeking to reclassify the Misclassified Claims as indicated on Exhibit A to accurately reflect the nature and priority of the Misclassified Claims on the Court's claims register. This objection is solely to reclassify improperly asserted secured claims and the Debtors reserve their right to object to the claims listed on Exhibit A on all other grounds.

Jurisdiction

3. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

4. Commencing on September 15, 2008 and periodically thereafter, LBHI and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of title 11 of the Bankruptcy Code. The Debtors' chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

5. On September 17, 2008, the United States Trustee for Region 2 (the "U.S. Trustee") appointed the statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the "Creditors' Committee").

6. On January 19, 2009, the U.S. Trustee appointed Anton R. Valukas as Examiner in the above-captioned chapter 11 cases (the "Examiner") and by order, dated January 20, 2009 [Docket No. 2583], the Court approved the U.S. Trustee's appointment of the Examiner. The Examiner filed its report with the Court on March 11, 2010, pursuant to section 1106(b) of the Bankruptcy Code [Docket No. 7531].

7. On January 14, 2010, the Court entered the Procedures Order, which authorizes the Debtors, among other things, to file omnibus objections to no more than 500 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007 and those additional ground set forth in the Procedures Order.

8. On September 1, 2011, the Debtors filed the Third Amended Joint Chapter 11 Plan of Lehman Brothers Holding Inc. and its Affiliated Debtors (as may be further modified from time to time, the “Plan”) and a related disclosure statement (as may be further modified from time to time, the “Disclosure Statement”). The Disclosure Statement was approved by the Bankruptcy Court on August 30, 2011.

The Misclassified Claims Improperly Seek Secured Status

9. The Debtors have reviewed each of the claims identified on Exhibit A and have determined that, while such claims assert that all or a portion of such claim is a secured claim under section 506 of the Bankruptcy Code, such claims do not articulate any valid basis for treatment as a secured claim. Many of the Misclassified Claims either assert secured status by checking the box on the proof of claim form indicating that their claims are secured but do not indicate the basis for such assertion, or refer to an attachment to the proof of claim, but provide no basis for assertion of a secured claim in such attachment. In addition, many of the Misclassified Claims assert secured status based upon a reservation of a right of setoff pursuant to section 553 of the Bankruptcy Code; however, such Misclassified Claims do not disclose the obligation owed to the Debtors by such claimant that are subject to setoff or actually assert any basis for a setoff.

10. While section 506(a)(1) provides that a claim this is “subject to setoff under Section 553” is a secured claim, none of the claimants has asserted any obligation that it’s seeking to setoff against the Misclassified Claims. These claimants assert the right to setoff a hypothetical obligation. This is not a valid basis for a secured claim. This objection does not seek to modify or impact in any way any claimant’s valid

right of setoff that may be asserted in the future. The Debtors have reviewed their books and records and determined that the Misclassified Claims are not secured.

11. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelphia Commnc’ns Corp.*, Ch. 11 case No. 02-41729 (REG), 2007 Bankr. LEXIS 660, at *15 (Bankr. S.D.N.Y. Feb. 20, 2007), *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

12. The Supreme Court had held that conferring secured status “to a claimant not clearly entitled thereto is not only inconsistent with the policy of equality of distribution; it dilutes the value of the priority for those creditors Congress intended to prefer.” *Howard Delivery Serv., Inc. v. Zurich Am. Ins. Co.*, 547 U.S. 651, 667 (2006) (citations omitted); *see also In re WorldCom, Inc.*, 362 B.R. 96, 120 (Bankr. S.D.N.Y. 2007) (reclassifying a purportedly secured claim as unsecured because it was based on a lapsed lien); *Karakas v. Bank of New York (In re Karakas)*, case No. 06-32961, Chapter 13, Adv. Pro. No. 06-80245, 2007 Bankr. LEXIS 1578, at *22-23 (Bankr. N.D.N.Y. May 3, 2007)(reclassifying purportedly secured claim as unsecured based on calculation of underlying property).

13. The Disclosure Statement has been approved by the Court and the Debtors will commence solicitation of votes to accept or reject the Plan in the near future. It would be inequitable and inappropriate for holders of claims subject to this objection to vote to accept or reject the Plan or receive distribution in the class of secured claims.

14. Accordingly, to preserve the Bankruptcy Code's intended order of priority and to prevent possible improper recovery, the Debtors request entry of the Proposed Order, reclassifying the Misclassified Claims as general unsecured claims in accordance with the Bankruptcy Code.

Reservation of Rights

15. The Debtors reserve all their rights to object on any other basis to any Misclassified Claim or any portion of any Misclassified Claim for which the court does not grant the relief requested herein.

Notice

16. No trustee has been appointed in these chapter 11 cases. Notice of this One Hundred and Eighty Sixth Omnibus Objection to Claims has been provided to: (i) each claimant listed on Exhibit A; (ii) the U.S. Trustee for Region 2; (iii) the attorneys for the Creditors' Committee; (iv) the Securities and Exchange Commission; (v) the Internal Revenue Service; and (vi) the United States Attorney for the Southern District of New York, in accordance with the Amended Order Pursuant to Section 105(a) of the Bankruptcy Code and Bankruptcy Rules 1015(c) and 9007 Implementing Certain Notice and Case Management Procedures, dated February 13, 2009 [Docket No. 2837] and the Procedures Order. The Debtors submit that such notice is sufficient and no other or further notice need be provided.

17. No previous request for the relief sought herein has been made by the Debtors to this or any other court.

WHEREFORE the Debtors respectfully request entry of an order granting the relief requested herein and such other further relief as is just.

Dated: September 9, 2011
New York, New York

/s/ Robert J. Lemons
Robert J. Lemons

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767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
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Attorneys for Debtors
and Debtors in Possession

Exhibit A

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
1	A.M. MCGREGOR ATTN: PRESIDENT & CEO 14900 PRIVATE DRIVE EAST CLEVELAND, OH 44112	15638	09/17/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
2	A.M. MCGREGOR 14900 PRIVATE DRIVE EAST CLEVELAND, OH 44112	15639	09/17/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
3	AB SVENSK EXPORTKREDIT (PUBL) (SWEDISH EXPORT CREDIT CORP.) ATTN: CHIEF FINANCIAL OFFICER P.O. BOX 194 KLARABERGSVIADUKTEN 61-63 STOCKHOLM, SE-103 27 SWEDEN	20785	09/21/2009	Lehman Brothers Special Financing Inc.	Secured	\$54,979,107.97	Unsecured	\$54,979,107.97
4	ABN AMRO BANK N.V. C/O RBS SECURITIES INC. ATTN: PIA FRIIS, MANAGING DIRECTOR AND SENIOR COUNSEL 600 WASHINGTON BOULEVARD STAMFORD, CT 06901	21705	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$85,722,058.00*	Unsecured	\$85,722,058.00*
					Subtotal	\$85,722,058.00		
5	ABSA BANK LIMITED ATTN: PAUL CLIFTON 15 ALICE LANE SANDOWN SANDTON, 2196 SOUTH AFRICA	18071	09/18/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$2,404,334.00*	Unsecured	\$2,404,334.00*
					Subtotal	\$2,404,334.00		

* - Indicates claim contains unliquidated and/or undetermined amounts

† - Indicates that the Debtor on the filed proof of claim has been previously ordered modified to the Debtor listed on this exhibit

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
6	ABU DHABI INVESTMENT AUTHORITY - EMD (BLK TICKER: GULF3) C/O BLACKROCK FINANCIAL MANAGEMENT, INC., AS INVESTMENT ADVISOR ATTN: PETER VAUGHAN, ESQ. 40 EAST 52ND STREET NEW YORK, NY 10022	22146	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$28,937.96*	Unsecured	\$28,937.96*
					Subtotal	\$28,937.96		
7	ADAGIO FUND C/O SYMPHONY ASSET MANAGEMENT LLC 555 CALIFORNIA STREET SUITE 2975 SAN FRANCISCO, CA 94104-1503	34458	09/23/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$58,093,845.59*	Unsecured	\$58,093,845.59*
					Subtotal	\$58,093,845.59		
8	ADAMS MARK MEZZ HOLDINGS LLC ATTN: YON CHO AND JOHN RANDALL 1271 AVENUE OF THE AMERICAS, 38TH FL NEW YORK, NY 10020	27450	09/22/2009	Lehman Commercial Paper Inc.	Secured	\$25,859,528.00	Unsecured	\$25,859,528.00
9	AECO GAS STORAGE PARTNERSHIP JASON DUBCHAK, GENERAL COUNSEL NISKA GAS STORAGE 400, 607-8TH AVENUE S.W. CALGARY, AB T2P 0A7 CANADA	15075	09/17/2009	Lehman Brothers Commodity Services Inc.	Secured	\$1,175,958.25	Unsecured	\$1,175,958.25
10	AEROTURBINE, INC. ATTN: AMANDA CUTLER, ESQ. GENERAL COUNSEL & VICE PRESIDENT OF LEGAL 2323 N.W. 82ND AVENUE MIAMI, FL 33122	28540	09/22/2009	Lehman Commercial Paper Inc.	Secured	\$496,934.00	Unsecured	\$496,934.00

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	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
11	AGRICULTURAL BANK OF CHINA LTD ATTN: LI MING NO. 69 JIANGUOMEN NEI AVENUE DONGCHENG DIST BEIJING, 100005 CHINA	13564	09/16/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	\$51,706,141.87 \$0.00	Unsecured	\$51,706,141.87
					Subtotal	\$51,706,141.87		
12	AIG GLOBAL SERVICES, INC. F/K/A AIG TECHNOLOGIES INC. ATTN: WARREN LUEDECKER 2 PEACH TREE HILL ROAD LIVINGSTON, NJ 07039	66918	07/02/2010	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$23,303,750.00*	Unsecured	\$23,303,750.00*
					Subtotal	\$23,303,750.00		
13	AIG MARKETS INC. FKA AIG CDS, INC C/O AIG GLOBAL INVESTMENT CORP. ATTN: ALAN STEWART 70 PINE STREET 13TH FLOOR NEW YORK, NY 10270	34194	09/21/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
14	AIG MARKETS, INC. FKA AIG CDS INC C/O AIG GLOBAL INVESTMENT CORP ATTN: ALAN STEWART 70 PINE STREET, 13TH FLOOR NEW YORK, NY 10270	34198	09/21/2009	Lehman Brothers Special Financing Inc.	Secured	Undetermined	Unsecured	Undetermined
15	AIG-FP STRUCTURED FINANCE (CAYMAN) LIMITED ATTN: OFFICE OF GENERAL COUNSEL PO BOX 309GT UGLAND HOUSE SOUTH CHURCH STREET GEORGETOWN GRAND CAYMAN, CAYMAN ISLANDS	31107	09/22/2009	Lehman Brothers Holdings Inc.	Secured	\$77,143,565.00*	Unsecured	\$77,143,565.00*

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	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
16	AIRLIE CDO I, LTD C/O MAPLES FINANCE LIMITED ATTN: THE DIRECTORS PO BOX 1093GT QUEENSGATE HOUSE GRAND CAYMAN, CAYMAN ISLANDS	26473	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
17	AIRLIE CDO I, LTD C/O MAPLES FINANCE LIMITED ATTN: THE DIRECTORS PO BOX 1093GT QUEENSGATE HOUSE GRAND CAYMAN, CAYMAN ISLANDS	26474	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
18	AIRLIE LCDO I (AVIV LCDO 2006-3) LIMITED C/O MAPLES FINANCE LIMITED ATTN: THE DIRECTORS PO BOX 1093GT QUEENSGATE HOUSE GRAND CAYMAN, CAYMAN ISLANDS	26471	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
19	AIRLIE LCDO I (AVIV LCDO 2006-3) LIMITED C/O MAPLES FINANCE LIMITED ATTN: THE DIRECTORS PO BOX 1093GT QUEENSGATE HOUSE GRAND CAYMAN, CAYMAN ISLANDS	26472	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		

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					CLASS	AMOUNT	CLASS	AMOUNT
20	AIRLIE LCDO II (PEBBLE CREEK 2007-1), LTD. C/O MAPLES FINANCE LIMITED ATTN: THE DIRECTORS PO BOX 1093GT QUEENSGATE HOUSE GRAND CAYMAN, CAYMAN ISLANDS	26469	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
21	AIRLIE LCDO II (PEBBLE CREEK 2007-1), LTD. C/O MAPLES FINANCE LIMITED ATTN: THE DIRECTORS PO BOX 1093GT QUEENSGATE HOUSE GRAND CAYMAN, CAYMAN ISLANDS	26470	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
22	ALPHADYNE INTERNATIONAL MASTER FUND, LTD C/O ALPHADYNE ASSET MANAGEMENT LLC ATTN: MICHAEL POLO 17 STATE STREET, 20TH FLOOR NEW YORK, NY 10004	493	11/04/2008	Lehman Brothers OTC Derivatives Inc.	Secured Unsecured	Undetermined \$2,281,015.07*	Unsecured	\$2,281,015.07*
					Subtotal	\$2,281,015.07		
23	AMERICAN HEALTH AND LIFE INSURANCE COMPANY ATTN: DAVA CARSON CC: GENERAL COUNSEL 3001 MEACHAM BLVD. FORTH WORTH, TX 76137	29631	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
24	AMERICAN MUNICIPAL POWER, INC. F/K/A AMERICAN MUNICIPAL POWER-OHIO, INC. ATTN: MACK THOMPSON 1111 SCHROCK ROAD, SUITE 100 COLUMBUS, OH 43229	23541	09/21/2009	Lehman Brothers Commodity Services Inc.	Secured Unsecured	Undetermined \$4,110,530.74*	Unsecured	\$4,110,530.74*
					Subtotal	\$4,110,530.74		

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					CLASS	AMOUNT	CLASS	AMOUNT
25	AMERICAN MUNICIPAL POWER, INC. F/K/A AMERICAN MUNICIPAL POWER- OHIO, INC. ATTN: MACK THOMPSON 1111 SCHROCK ROAD, SUITE 100 COLUMBUS, OH 43229	23542	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$4,110,530.74*	Unsecured	\$4,110,530.74*
					Subtotal	\$4,110,530.74		
26	ANCHORAGE CAPITAL MASTER OFFSHORE, LTD. C/O ANCHORAGE ADVISORS, L.L.C. ATTN: KATHRYN A. PRUESS 610 BROADWAY, 6TH FLOOR NEW YORK, NY 10012	26904	09/22/2009	Lehman Commercial Paper Inc.	Secured Unsecured	Undetermined \$286,195.06*	Unsecured	\$286,195.06*
					Subtotal	\$286,195.06		
27	ANDANTE FUND LP C/O SYMPHONY ASSET MANAGEMENT LLC 555 CALIFORNIA STREET SUITE 2975 SAN FRANCISCO, CA 94104-1503	34461	09/23/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$14,582,093.45*	Unsecured	\$14,582,093.45*
					Subtotal	\$14,582,093.45		
28	APPENZELLER KANTONALBANK BANKGASSE 2 APPENZELL, CH-9050 SWITZERLAND	9077	08/24/2009	Lehman No Case Asserted/All Cases Asserted	Secured	\$14,000.00	Unsecured	\$14,000.00
29	ARMIDALE DUMARESQ COUNCIL C/ AMANDA BANTON PIPER ALDERMAN, LEVEL 23 GOV MACQUARIE TOWER - 1 FARRER PLACE SYDNEY, NSW 2000 AUSTRALIA	890	11/24/2008	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		

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OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

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					CLASS	AMOUNT	CLASS	AMOUNT
30	ASCENSION HEALTH - HEALTH SYSTEM DEPOSITORY INDEX PLUS ACCOUNT C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-1355 385 E. COLORADO BLVD. PASADENA, CA 91101	20993	09/21/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	\$0.00 \$928.24 \$928.24	Unsecured	\$928.24
31	AURORA LOAN SERVICES LLC LATHAM & WATKINS LLP ATTN: ROBERT J ROSENBERG & MICHAEL J RIELA 885 THIRD AVENUE NEW YORK, NY 10022	29456	09/22/2009	Lehman Brothers Holdings Inc.	Secured	\$331,300,000.00*	Unsecured	\$331,300,000.00*
32	AUSTIN CAPITAL SAFE HARBOR PORTABLE ALPHA OFFSHORE FUND ONE, LTD. ATTN: JASON ROTTINGER 5000 PLAZA ON THE LAKE BLVD., SUITE 250 AUSTIN, TX 78746	2435	02/02/2009	Lehman Brothers Holdings Inc.	Secured	\$5,392,451.00	Unsecured	\$5,392,451.00
33	AVIV LCDO 2006-1 LIMITED C/O MAPLES FINANCE LIMITED ATTN: THE DIRECTORS PO BOX 1093GT QUEENSGATE HOUSE GRAND CAYMAN, CAYMAN ISLANDS	26467	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
34	AVIV LCDO 2006-1, LIMITED C/O MAPLES FINANCE LIMITED ATTN: THE DIRECTORS PO BOX 1093GT QUEENSGATE HOUSE GRAND CAYMAN, CAYMAN ISLANDS	26468	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
35	AVIV LCDO 2006-2 LIMITED C/O MAPLES FINANCE LIMITED ATTN: THE DIRECTORS PO BOX 1093GT QUEENSGATE HOUSE GRAND CAYMAN, CAYMAN ISLANDS	26464	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
36	AVIV LCDO 2006-2, LIMITED C/O MAPLES FINANCE LIMITED ATTN: THE DIRECTORS PO BOX 1093GT QUEENSGATE HOUSE GRAND CAYMAN, CAYMAN ISLANDS	26463	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
37	BAE SYSTEMS (FUNDING ONE) LIMITED, C/O BSE SYSTEMS REGIONAL AIRCRAFT INC. ATTN: NEIL BERRY WARWICK HOUSE, PO BOX 87, FARNBOROUGH AEROSPACE CENTRE, FARNBOROUGH HANTS, GU14 6YU UNITED KINGDOM	20830	09/21/2009	Lehman Commercial Paper Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
38	BANC OF AMERICA SECURITIES LLC ATTN: JULIE FENDO LAUCK ONE BRYANT PARK NEW YORK, NY 10036	26975	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$169,204.86*	Unsecured	\$169,204.86*
					Subtotal	\$169,204.86		
39	BANK HANDLOWY W WARSZAWIE SA ATTN: SLAWOMIR SIKORA WARSZAWIE 16 WARSZAWA, 00-923 POLAND	28555	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
40	BANK OF AMERICA INVESTMENT SERVICES, INC. ATTN: RONALD NEWTH 100 FEDERAL STREET BOSTON, MA 02110	26974	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$9,062.61*	Unsecured	\$9,062.61*
					Subtotal	\$9,062.61		
41	BANK OF AMERICA SECURITIES LLC C/O FREDRIC SOSNICK & NED S. SCHODEK SHEARMAN & STERLING LLP 599 LEXINGTON AVENUE NEW YORK, NY 10022	20126	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$1,100,000.00*	Unsecured	\$1,100,000.00*
					Subtotal	\$1,100,000.00		
42	BANK OF AMERICA, N.A. TRANSFEROR: INVESTEC FUNDS SERIES IV CAPITAL ACCUMULATOR FUND C/O BANK OF AMERICA MERRILL LYNCH BANK OF AMERICA TOWER, 3RD FLOOR ONE BRYANT PARK NEW YORK, NY 10036	26261	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$2,976,290.00*	Unsecured	\$2,976,290.00*
					Subtotal	\$2,976,290.00		
43	BANK OF AMERICA, N.A. TRANSFEROR: INVESTEC CAPITAL ACCUMULATOR TRUST LIMITED C/O BANK OF AMERICA MERRILL LYNCH BANK OF AMERICA TOWER, 3RD FLOOR ONE BRYANT PARK NEW YORK, NY 10036	26262	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$5,246,840.00*	Unsecured	\$5,246,840.00*
					Subtotal	\$5,246,840.00		

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
44	BANK OF AMERICA, N.A. TRANSFEROR: VICIS CAPITAL LLC, AS INVESTMENT MANAGER OF CALEDONIAN BANK & TRUST LTD., AS TRUSTEE OF VICIS CAPITAL MASTER SERIES TRUST, ACTING IN RESPECT OF VICIS CAPITAL MASTER FUND BANK OF AMERICA TOWER, 3RD FLOOR NEW YORK, NY 10036	34940	09/25/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$4,822,508.49* \$4,822,508.49	Unsecured	\$4,822,508.49*
45	BANK OF SCOTLAND PLC ATTN: OLIVER BASI 33 OLD BROAD STREET LONDON, EC2N 1HZ UNITED KINGDOM	17721	09/18/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$2,134,157.00* \$2,134,157.00	Unsecured	\$2,134,157.00*
46	BANQUE GENERALE DE LUXEMBOURG S.A.	26439	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$5,625,989.00* \$5,625,989.00	Unsecured	\$5,625,989.00*
47	BANQUE GENERALE DE LUXEMBOURG S.A. 50 AVENUE J.F. KENNEDY , L-2951 LUXEMBOURG	26440	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$9,977,567.00* \$9,977,567.00	Unsecured	\$9,977,567.00*
48	BANSABADELL VIDA, S.A. DE SECUROS Y REASEGUROS C/O JAVIER VALLE ZURICH ESPANA VIA AUGUSTA 200 BARCELONA, 08021 SPAIN	27962	09/22/2009	Lehman Brothers Holdings Inc.	Administrative Secured Unsecured Subtotal	Undetermined Undetermined Undetermined \$0.00	Unsecured	Undetermined

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
49	BARCLAYS BANK PLC ATTN: MARK MANSKI, MANAGING DIRECTOR 200 PARK AVENUE NEW YORK, NY 10166	18073	09/18/2009	Lehman Commercial Paper Inc.	Secured Unsecured	Undetermined \$1,334,451.00*	Unsecured	\$1,334,451.00*
					Subtotal	\$1,334,451.00		
50	BARCLAYS CAPITAL SECURITIES LTD. ATTN: CHRIS ALLEN 5 NORTH COLONNADE LONDON, E14 4BB UNITED KINGDOM	18072	09/18/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
51	BEALE, LOUISE RITCHIE 7102 MEADOW LANE CHEVY CHASE, MD 20815	19168	09/18/2009	Lehman Brothers OTC Derivatives Inc.	Secured	Undetermined	Unsecured	Undetermined
52	BEALE, LOUISE RITCHIE 7102 MEADOW LANE CHEVY CHASE, MD 20815	19169	09/18/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
53	BGL (FORTIS LUXEMBOURG) ATTN: ANNEMARIE JUNG 50, AVENUE JF KENNEDY L-2951, LUXEMBOURG	34204	09/21/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$1,534,568.00*	Unsecured	\$1,534,568.00*
					Subtotal	\$1,534,568.00		
54	BGL (FORTIS LUXEMBOURG) ATTN: ANNEMARIE JUNG 50, AVENUE JF KENNEDY L-2951, LUXEMBOURG	34205	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$1,534,568.00*	Unsecured	\$1,534,568.00*
					Subtotal	\$1,534,568.00		
55	BLACK BEAR INVESTMENT FUND, LLC C/O D. MATTHEW MIDDELTHON 831 FAIRFIELD ROAD ATLANTA, GA 30327	21857	09/21/2009	Lehman Brothers OTC Derivatives Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
56	BLACKROCK FINANCIAL MANAGEMENT, INC, AS INVESTMENT ADVISOR, FOR US DOLLAR CORE BOND FUND (BLK TICKER: USDCORE) A SUB-FUND OF BLACKROCK GLOBAL FUNDS ATTN: GIANLUCA TESTI 33 KING WILLIAM STREET LONDON, EC4R 9AS UNITED KINGDOM	28684	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$314,810.00*	Unsecured	\$314,810.00*
					Subtotal	\$314,810.00		
57	BLACKROCK FINANCIAL MANAGEMENT, INC., AS INVESTMENT ADVISOR, ON BEHALF OF GALAXITE MASTER UNIT TRUST MILMOE, GREGORY J., ESQ. THAU, ANDREW M., ESQ. SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP NEW YORK, NY 10036	22137	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$15,247,693.00*	Unsecured	\$15,247,693.00*
					Subtotal	\$15,247,693.00		
58	BLACKROCK FINANCIAL MGMT (UK), LTD, AS INVESTMENT ADVISOR FOR BLACK ROCK EUROPEAN TMT STRATEGIES (BLK TICKER: E_ETCFD,E_ETI) A SUB-FUND OF BLACKROCK STRATEGIC FUNDS ATTN: GIANLUCA TESTI 33 KING WILLIAM STREET LONDON, EC4R 9AS UNITED KINGDOM	28685	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$208,614.60*	Unsecured	\$208,614.60*
					Subtotal	\$208,614.60		

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
59	BRK/A INVESTORS, L.L.C. ATTN : JOHN H. FANT 201 MAIN STREET SUITE 300 FORT WORTH, TX 76102	32542	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
60	CAMERON MCKINNEY LLC C/O LEHMAN BROTHERS REAL EASTATE PARTNERS II LP ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	28851	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
61	CAMERON MCKINNEY LLC A/C REPE LBREP III LLC ATTN: JUDY TURCHIN / JI YEONG CHU 1271 AVENUE OF THE AMERICAS, 38TH FLOOR NEW YORK, NY 10020	28852	09/22/2009	Lehman Brothers Special Financing Inc.	Secured	Undetermined	Unsecured	Undetermined
62	CANYON CAPITAL ARBITRAGE MASTER FUND, LTD. ATTN: JONATHAN KAPLAN ATTN: JOHN PLAGA C/O CANYON CAPITAL ADVISORS LLC 2000 AVENUE OF THE STARS, 11TH FLOOR LOS ANGELES, CA 90067	23498	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$1,324,722.21* \$1,324,722.21	Unsecured	\$1,324,722.21*
63	CARDINAL INVESTMENT SUB I, L.P. ATTN: JOHN H. FANT 201 MAIN STREET SUITE 3100 FORT WORTH, TX 76102	15433	09/17/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined

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OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
64	CARDINAL INVESTMENT SUB I, L.P. ATTN: JOHN H. FANT 201 MAIN STREET SUITE 3100 FORT WORTH, TX 76102	15440	09/17/2009	Lehman Brothers OTC Derivatives Inc.	Secured	Undetermined	Unsecured	Undetermined
65	CGKL VENTURES, LLC ATTN: BRYAN THORNTON 150 CALIFORNIA STREET 22ND FLOOR SAN FRANCISCO, CA 94111	24346	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
66	CHAMPION ENERGY SERVICES, LLP C/O BAKER BOTTS LLP ATTN: JASON ROCHA AND LORI KUJAWSKI 910 LOUISIANA STREET HOUSTON, TX 77002	30550	09/22/2009	Lehman Brothers Commodity Services Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
67	CHAMPLIN CLO LTD. C/O MAPLES FINANCE LIMITED ATTN: THE DIRECTORS P.O. BOX 1093 GT, QUEENSGATE HOUSE, SOUTH CHURCH STREET, GEORGETOWN GRAND CAYMAN, CAYMAN ISLANDS	27932	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$1,584,423.23*	Unsecured	\$1,584,423.23*
					Subtotal	\$1,584,423.23		
68	CHARTIS, U.S. MICHELLE A. LEVITT, AUTHORIZED REPRESENTATIVE 175 WATER STREET, 18TH FLOOR NEW YORK, NY 10038	32084	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$2,348,617.00*	Unsecured	\$2,348,617.00*
					Subtotal	\$2,348,617.00		
69	CHINA FUND (CAYMAN) LTD C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33426	09/21/2009	Lehman Brothers Commercial Corporation	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		

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	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
70	CHINA FUND (CAYMAN) LTD C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33427	09/21/2009	Lehman Commercial Paper Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
71	CHINA FUND (CAYMAN) LTD. C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33419	09/21/2009	LB 745 LLC	Secured	Undetermined	Unsecured	Undetermined
72	CHINA FUND (CAYMAN) LTD. C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33420	09/21/2009	Lehman Brothers Commodity Services Inc.	Secured	Undetermined	Unsecured	Undetermined
73	CHINA FUND (CAYMAN) LTD. C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33421	09/21/2009	PAMI Statler Arms LLC	Secured	Undetermined	Unsecured	Undetermined
74	CHINA FUND (CAYMAN) LTD. C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33422	09/21/2009	Lehman Brothers Derivative Products Inc.	Secured	Undetermined	Unsecured	Undetermined
75	CHINA FUND (CAYMAN) LTD. C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33423	09/21/2009	Lehman Brothers OTC Derivatives Inc.	Secured	Undetermined	Unsecured	Undetermined
76	CHINA FUND (CAYMAN) LTD. C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33424	09/21/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined

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	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
77	CHINA FUND (CAYMAN) LTD. C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33425	09/21/2009	Lehman Brothers Financial Products Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
78	CHINA FUND (CAYMAN) LTD. ATTN: JUSTIN L. SHEARER, ESQ. C/O SEWARD & KISSEL LLP ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33528	09/21/2009	Lehman Scottish Finance L.P.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
79	CHINA FUND (CAYMAN) LTD. C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33531	09/22/2009	Luxembourg Residential Properties Loan Finance S.a.r.l.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
80	CHINA FUND (CAYMAN) LTD. C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33532	09/22/2009	CES Aviation LLC	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
81	CHINA FUND (CAYMAN) LTD. C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33533	09/22/2009	BNC Mortgage LLC	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
82	CHINA FUND (CAYMAN) LTD. C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33534	09/22/2009	Structured Asset Securities Corporation	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
83	CHINA FUND (CAYMAN) LTD. C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33535	09/22/2009	East Dover Limited	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined

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OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
84	CHINA FUND (CAYMAN) LTD. C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33537	09/21/2009	LB Rose Ranch LLC	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
85	CHINA FUND (CAYMAN) LTD. C/O SEWARD & KISSEL LLP, ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33538	09/21/2009	LB 2080 Kalakaua Owners LLC	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
86	CHINA FUND CAYMAN LTD C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33529	09/21/2009	CES Aviation IX LLC	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
87	CHINA FUND CAYMAN LTD C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33530	09/21/2009	CES Aviation V LLC	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
88	CHINA FUND LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33456	09/21/2009	CES Aviation LLC	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
89	CHINA FUND LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33457	09/21/2009	CES Aviation V LLC	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
90	CHINA FUND LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33458	09/21/2009	CES Aviation IX LLC	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		

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	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
91	CHINA FUND LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33459	09/21/2009	East Dover Limited	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
92	CHINA FUND LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33460	09/21/2009	Luxembourg Residential Properties Loan Finance S.a.r.l.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
93	CHINA FUND LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33461	09/21/2009	BNC Mortgage LLC	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
94	CHINA FUND LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33462	09/21/2009	Structured Asset Securities Corporation	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
95	CHINA FUND LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33463	09/21/2009	LB Rose Ranch LLC	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
96	CHINA FUND LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33464	09/21/2009	LB 2080 Kalakaua Owners LLC	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
97	CHINA FUND LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33484	09/21/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined

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OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
98	CHINA FUND LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33485	09/21/2009	PAMI Statler Arms LLC	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
99	CHINA FUND LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33486	09/21/2009	Lehman Brothers Commodity Services Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
100	CHINA FUND LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33487	09/21/2009	LB 745 LLC	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
101	CHINA FUND LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33488	09/21/2009	Lehman Brothers OTC Derivatives Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
102	CHINA FUND LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33489	09/21/2009	Lehman Brothers Derivative Products Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
103	CHINA FUND LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33490	09/21/2009	Lehman Commercial Paper Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
104	CHINA FUND LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33516	09/21/2009	Lehman Brothers Commercial Corporation	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
105	CHINA FUND LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33517	09/21/2009	Lehman Brothers Financial Products Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
106	CHINA FUND LP ATTN: JUSTIN L. SHEARER, ESQ. C/O SEWARD & KISSEL LLP ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33518	09/21/2009	Lehman Scottish Finance L.P.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
107	CITI CANYON LTD. C/O CITIGROUP ALTERNATIVE INVESTMENTS LLC ATTN: RAY NOLTE 55 EAST 59TH STREET, 10TH FLOOR NEW YORK, NY 10022	17895	09/18/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	Undetermined \$135,475.00* \$135,475.00	Unsecured	\$135,475.00*
108	CITI CANYON LTD. C/O CITIGROUP ALTERNATIVE INVESTMENTS LLC ATTN: RAY NOLTE 55 EAST 59TH STREET, 10TH FLOOR NEW YORK, NY 10022	17913	09/18/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$168,635.22* \$168,635.22	Unsecured	\$168,635.22*
109	CITI VENTUS LTD. C/O CITIGROUP ALTERNATIVE INVESTMENTS LLC ATTN: RAY NOLTE 55 EAST 59TH STREET, 10TH FLOOR NEW YORK, NY 10022	17912	09/18/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$21,614,012.00* \$21,614,012.00	Unsecured	\$21,614,012.00*
110	CITIBANK AS TEFKEN TOWER, ESKI BUYUKDERE CADDESI 209 KAT 2 B 34394 LEVENT ATTN: STEVE BIDESHI ISTANBUL, TURKEY	17918	09/18/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	\$0.00 \$18,750,000.00 \$18,750,000.00	Unsecured	\$18,750,000.00

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
111	CITIBANK CANADA ATTN: CHARLES ALEXANDER 123 FRONT STREET WEST TORONTO, ON M5J 2M3 CANADA	17935	09/18/2009	Lehman Brothers Commodity Services Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
112	CITIBANK JAPAN LTD. ATTN: YOSHITO HIRATA CITIGROUP CENTER, 3-14, HIGASHI- SHINAGAWA 2-CHOME, SHINAGAWA-KU TOKYO, 140-8639 JAPAN	17923	09/18/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$1,268,481.00* \$1,268,481.00	Unsecured	\$1,268,481.00*
113	CITIBANK KOREA INC. ATTM: YOUNG-SUN KIM CITIBANK BUILDING, 39, DA-DONG, CHUNG-KU SEOUL, 100-180 KOREA, REPUBLIC OF	17920	09/18/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	Undetermined \$5,104,279.70* \$5,104,279.70	Unsecured	\$5,104,279.70*
114	CITIBANK KOREA INC. ATTN: YOUNG-SUN KIM CITIBANK BUILDING, 39, DA-DONG, CHUNG-KU SEOUL, 100-180 KOREA, REPUBLIC OF	17921	09/18/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$5,104,279.70* \$5,104,279.70	Unsecured	\$5,104,279.70*
115	CITIBANK, N.A. ATTN: EDWARD G. TURAN 388 GREENWICH STREET NEW YORK, NY 10013-2375	17915	09/18/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	Undetermined \$1,646,225,328.00* \$1,646,225,328.00	Unsecured	\$1,646,225,328.00*
116	CITIBANK, N.A. 388 GREENWICH STREET ATTN: EDWARD G. TURAN NEW YORK, NY 10013-2375	17929	09/18/2009	CES Aviation V LLC	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
117	CITIGROUP FINANCIAL PRODUCTS INC ATTN: EDWARD G. TURAN 388 GREENWICH STREET, 17TH FLOOR NEW YORK, NY 10013-2375	17924	09/18/2009	Lehman Brothers Derivative Products Inc.	Secured Unsecured	Undetermined \$13,018.00*	Unsecured	\$13,018.00*
					Subtotal	\$13,018.00		
118	CITIGROUP FINANCIAL PRODUCTS INC ATTN: EDWARD G. TURAN 388 GREENWICH STREET NEW YORK, NY 10013	17926	09/18/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$21,184,614.00*	Unsecured	\$21,184,614.00*
					Subtotal	\$21,184,614.00		
119	CITIGROUP FINANCIAL PRODUCTS INC ATTN: EDWARD G. TURAN 388 GREENWICH STREET NEW YORK, NY 10013	29637	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
120	CITIGROUP GLOBAL MARKETS INC. ATTN: KATHLEEN MCCARTHY 388 GREENWICH, 17TH FLOOR NEW YORK, NY 10011	26979	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$247,015.28*	Unsecured	\$247,015.28*
					Subtotal	\$247,015.28		
121	CITIGROUP PTY LIMITED ATT: ALISTAIR MORGAN 2 PARK STREET SYDNEY, NSW 2000 AUSTRALIA	29635	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
122	CITIMORTGAGE, INC. ATTN: VICTORIA KIEHL 1000 TECHNOLOGY DRIVE, MAIL STATION 140 O'FALLON, MO 63368	17899	09/18/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$3,425,125.00*	Unsecured	\$3,425,125.00*
					Subtotal	\$3,425,125.00		

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
123	COIF SPV 3/11, LTD. TRANSFEROR: GOLDMAN SACHS CREDIT OPPORTUNITIES INSTITUTIONAL 2008 FUND L.P.; C/O WALKERS NOMINEES LIMITED 87 MARY STREET GEORGE TOWN GRAND CAYMAN, KY1-9001 CAYMAN ISLANDS	15821	09/17/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$6,515,636.00* \$6,515,636.00	Unsecured	\$6,515,636.00*
124	COMMERCE DE LA REP. S.A.S. C/O LEHMAN BROS. REAL ESTATE PARTNERS III L.P. - ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	28928	09/22/2009	Lehman Brothers Special Financing Inc.	Secured	Undetermined	Unsecured	Undetermined
125	COMMERCE DE LA REP. S.A.S. C/O LEHMAN BROS. REAL ESTATE PARTNERS III L.P. - ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	28929	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
126	COMMERCE DE LA REP. S.A.S. C/O LEHMAN BROS. REAL ESTATE PARTNERS III L.P. - ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	28934	09/22/2009	Lehman Brothers Special Financing Inc.	Secured	Undetermined	Unsecured	Undetermined

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
127	COMMERCE DE LA REP. S.A.S. C/O LEHMAN BROS. REAL ESTATE PARTNERS III L.P. - ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	28935	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
128	COMMERZBANK AG NEW YORK AND GRAND CAYMAN BRANCHES ATTN: MICHAEL FRUTCHER 2 WORLD FINANCIAL CENTER NEW YORK, NY 10281-1050	30105	09/22/2009	Lehman Commercial Paper Inc.	Secured Unsecured Subtotal	Undetermined \$197,047.98* \$197,047.98	Unsecured	\$197,047.98*
129	COMMERZBANK AG - GROUP INTENSIVE CARE INTENSIVE CARE CORPORATES INTERNATIONAL ATTN: JOACHIM BALLERSTAEDT KAISERSTRASSE 16 FRANKFURT AM MAIN, 60261 GERMANY	27534	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	\$0.00 \$162,403,531.47 \$162,403,531.47	Unsecured	\$162,403,531.47
130	COMMERZBANK AG - GROUP INTENSIVE CARE INTENSIVE CARE CORPORATES INTERNATIONAL ATTN: JOACHIM BALLERSTAEDT, KAISERSTRASSE 16 FRANKFURT AM MAIN, 60261 GERMANY	27631	09/22/2009	Lehman Brothers Commercial Corporation	Secured Unsecured Subtotal	\$0.00 \$28,679,397.44 \$28,679,397.44	Unsecured	\$28,679,397.44
131	COMMERZBANK AG, NEW YORK AND GRAND CAYMAN BRANCHES ATTN: MICHAEL FRUCHTER 2 WORLD FINANCIAL CENTER NEW YORK, NY 10281	27840	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$207,518,817.36* \$207,518,817.36	Unsecured	\$207,518,817.36*

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
132	COMMERZBANK CAPITAL MARKETS CORP. ATTN: MATTHEW KENNEDY 2 WORLD FINANCIAL CENTER NEW YORK, NY 10281	26980	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$26,334.76*	Unsecured	\$26,334.76*
					Subtotal	\$26,334.76		
133	COMMONWEALTH BANK OF AUSTRALIA LEVEL 1, 120 PITT STREET ATTN: EXECUTIVE MANAGER, GLOBAL MARKETS DOCUMENTATION SYDNEY NSW, 1155 AUSTRALIA	14794	09/17/2009	Lehman Brothers Holdings Inc.	Priority Secured Unsecured	Undetermined Undetermined \$1,926,747.62*	Unsecured	\$1,926,747.62*
					Subtotal	\$1,926,747.62		
134	CORETH, MAXIMILIAN 93 MERCER STREET NEW YORK, NY 10012	22202	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$22,620,000.00*	Unsecured	\$22,620,000.00*
					Subtotal	\$22,620,000.00		
135	COUNTRYWIDE SECURITIES CORP. ATTN: PAUL LIU 4500 PARK GRANADA MAIL STOP: CA7-910-01-03 CALABASAS, CA 91302	29863	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$7,915.01*	Unsecured	\$7,915.01*
					Subtotal	\$7,915.01		
136	CREDIT AGRICOLE CORPORATE AND INVESTMENT BANK (FKA CAYLON) ATTN: SOPHIE WALDBERG-BILLHOUE 9 QUAI DU PRESIDENT PAUL DOUMER COURBEVOIE, 92400 FRANCE	27242	09/22/2009	Lehman Brothers Commodity Services Inc.	Secured Unsecured	Undetermined \$15,030,239.00*	Unsecured	\$15,030,239.00*
					Subtotal	\$15,030,239.00		

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
137	CREDIT AGRICOLE CORPORATE AND INVESTMENT BANK (FKA CAYLON) ATTN: SOPHIE WALDBERG-BILLHOUE 9 QUAI DU PRESIDENT PAUL DOUMER COURBEVOIE, 92400 FRANCE	27243	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	Undetermined \$191,799,211.00* \$191,799,211.00	Unsecured	\$191,799,211.00*
138	CREDIT SUISSE FIRST BOSTON MORTGAGE SECURITIES CORP., ET. AL C/O ROBERT F. SERIO GIBSON DUNN & CRUTCHER, LLP 200 PARK AVE NEW YORK, NY 10166	12774	09/15/2009	Structured Asset Securities Corporation	Secured	Undetermined	Unsecured	Undetermined
139	CVI GVF (LUX) MASTER S. A. R. L. C/O CARVAL INVESTORS UK, LIMITED ATTN: MATT HIGBEE KNOWLE HILL PARK, FAIRMILE LANE COBHAM SURREY, KT11 2PD UNITED KINGDOM	24248	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$21,942,898.00* \$21,942,898.00	Unsecured	\$21,942,898.00*
140	CVI GVF (LUX) MASTER S.A.R.L. TRANSFEROR: CQS CAPITAL STRUCTURE ARBITRAGE MASTER FUND LIMITED C/O CARVAL INVESTORS UK LIMITED KNOWLE HILL PARK, FAIRMILE LANE, COBHAM SURREY, KT11 2PD UNITED KINGDOM	20762	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$9,401,636.00* \$9,401,636.00	Unsecured	\$9,401,636.00*

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OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
141	CVI GVF (LUX) MASTER S.A.R.L. TRANSFEROR: CQS CONVERTABLE AND QUANTITATIVE STRATEGIES MASTER FUND LIMITED; C/O CARVAL INVESTORS UK LIMITED KNOWLE HILL PARK, FAIRMILE LANE, COBHAM SURREY, KT11 2PD UNITED KINGDOM	20764	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$25,726,155.00* \$25,726,155.00	Unsecured	\$25,726,155.00*
142	CVI GVF (LUX) MASTER S.A.R.L. TRANSFEROR: CQS DIRECTIONAL OPPORTUNITIES MASTER FUND LIMITED C/O CARVAL INVESTORS UK LIMITED KNOWLE HILL PARK, FAIRMILE LANE, COBHAM SURREY, KT11 2PD UNITED KINGDOM	66591	04/29/2010	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$14,917,730.00* \$14,917,730.00	Unsecured	\$14,917,730.00*
143	DANSKE BANK A/S LONDON BRANCH ATTN: PETER HUGHES 75 KING WILLIAM STREET LONDON, EC4N 7DT UNITED KINGDOM	19487	09/18/2009	Lehman Commercial Paper Inc.	Priority Secured Unsecured Subtotal	Undetermined Undetermined \$699,657,333.82* \$699,657,333.82	Unsecured	\$699,657,333.82*
144	DEUTSCHE BANK AG LONDON BRANCH TRANSFEROR: ELEKTRIZITATS- GESELLSCHAFT 60 WALL STREET 3RD FLOOR NEW YORK, NY 10005	24257	09/21/2009	Lehman Brothers Commodity Services Inc.	Administrative Priority Secured Unsecured Subtotal	Undetermined Undetermined Undetermined \$6,123,968.90* \$6,123,968.90	Unsecured	\$6,123,968.90*

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OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
145	DEUTSCHE BANK AG, LONDON BRANCH TRANSFEROR: MNC PARTNERS, L.P. ATTN: RICH VICH AidITH 60 WALL ST., 3RD FLOOR NEW YORK, NY 10005	66801	06/07/2010	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$37,500,000.00*	Unsecured	\$37,500,000.00*
					Subtotal	\$37,500,000.00		
	TRANSFERRED TO: DEUTSCHE BANK AG, LONDON BRANCH TRANSFEROR: MERCED PARTNERS LIMITED PARTNERSHIP ATTN: RICH VICH AidITH 60 WALL ST., 3RD FLOOR NEW YORK, NY 10005							
	TRANSFERRED TO: DEUTSCHE BANK AG, LONDON BRANCH TRANSFEROR: MERCED PARTNERS II, LP ATTN: RICH VICH AidITH 60 WALL ST., 3RD FLOOR NEW YORK, NY 10005							
	TRANSFERRED TO: DEUTSCHE BANK AG, LONDON BRANCH TRANSFEROR: HARRINGTON PARTNERS, LP ATTN: RICH VICH AidITH 60 WALL ST., 3RD FLOOR NEW YORK, NY 10005							

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OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
146	DEUTSCHE BANK AG, LONDON BRANCH TRANSFEROR: MNC PARTNERS, L.P. ATTN: RICH VICH AidITH 60 WALL ST., 3RD FLOOR NEW YORK, NY 10005	66802	06/07/2010	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$37,500,000.00*	Unsecured	\$37,500,000.00*
					Subtotal	\$37,500,000.00		
	TRANSFERRED TO: DEUTSCHE BANK AG, LONDON BRANCH TRANSFEROR: MERCED PARTNERS LIMITED PARTNERSHIP ATTN: RICH VICH AidITH 60 WALL ST., 3RD FLOOR NEW YORK, NY 10005							
	TRANSFERRED TO: DEUTSCHE BANK AG, LONDON BRANCH TRANSFEROR: MERCED PARTNERS II, LP ATTN: RICH VICH AidITH 60 WALL ST., 3RD FLOOR NEW YORK, NY 10005							
	TRANSFERRED TO: DEUTSCHE BANK AG, LONDON BRANCH TRANSFEROR: HARRINGTON PARTNERS, LP ATTN: RICH VICH AidITH 60 WALL ST., 3RD FLOOR NEW YORK, NY 10005							

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OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
147	DEUTSCHE BANK NATIONAL TRUST CO. AS INDENTURE TRUSTEE AND CERTIFICATE TRUSTEE C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP 100 SUMMER STREET BOSTON, MA 02110	18485	09/18/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
148	DEUTSCHE BANK NATIONAL TRUST CO. AS TRUSTEE OF WAL-MART LEASE BACKED COMMERCIAL MORTGAGE PASS- THROUGH CERTIFICATES SERIES 1991-3 FIXED PASS-THROUGH RATE C/O RICHARD C. PEDONE, AMANDA D. DARWIN NIXON PEABODY LLP BOSTON, MA 02110	18541	09/18/2009	Lehman Commercial Paper Inc.	Secured	Undetermined	Unsecured	Undetermined
149	DEUTSCHE BANK NATIONAL TRUST CO. AS TRUSTEE WITH RESPECT TO THE FIRST RESPECT TO THE FIRST FRANKLIN MORTGAGE LOAN TRUST 2006-FF8 ASSET-BACKED CERTIFICATES, SERIES 2006-8 C/O RICHARD C. PEDONE, AMANDA D. DARWIN NIXON PEABODY LLP BOSTON, MA 02110	18540	09/18/2009	Lehman Brothers Special Financing Inc.	Secured	Undetermined	Unsecured	Undetermined

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OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
150	DEUTSCHE BANK NATIONAL TRUST CO. AS TRUSTEE, GRANTOR TRUSTEE, CORRIDOR TRUSTEE AND SWAP TRUSTEE OF INDYMAC INDX MORTGAGE LOAN TRUST 2006-AR14 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP BOSTON, MA 02110	18482	09/18/2009	Lehman Brothers Special Financing Inc.	Secured	Undetermined	Unsecured	Undetermined
151	DEUTSCHE BANK NATIONAL TRUST COMPANY AS INDENTURE TRUSTEE OF IMPAC CMB TRUST SERIES 2005-8 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP, 100 SUMMER STREET BOSTON, MA 02110	18491	09/18/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
152	DEUTSCHE BANK NATIONAL TRUST COMPANY AS INDENTURE TRUSTEE OF IMPAC CMB TRUST SERIES 2005-8 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP BOSTON, MA 02110	18492	09/18/2009	Lehman Brothers Special Financing Inc.	Secured	Undetermined	Unsecured	Undetermined

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OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
153	DEUTSCHE BANK NATIONAL TRUST COMPANY AS INDENTURE TRUSTEE OF IMPAC CMB TRUST SERIES 2005-5 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP, 100 SUMMER STREET BOSTON, MA 02110	18493	09/18/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
154	DEUTSCHE BANK NATIONAL TRUST COMPANY AS INDENTURE TRUSTEE OF IMPAC CMB TRUST SERIES 2005-5 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP, 100 SUMMER STREET BOSTON, MA 02110	18494	09/18/2009	Lehman Brothers Special Financing Inc.	Secured	Undetermined	Unsecured	Undetermined
155	DEUTSCHE BANK NATIONAL TRUST COMPANY AS INDENTURE TRUSTEE OF IMPAC CMB TRUST SERIES 2005-4, COLLATERALIZED ASSET-BACKED BONDS, SERIES 2005-4 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP, 100 SUMMER STREET BOSTON, MA 02110	18495	09/18/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
156	DEUTSCHE BANK NATIONAL TRUST COMPANY AS INDENTURE TRUSTEE OF IMPAC CMB TRUST SERIES 2004-10 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP, 100 SUMMER STREET BOSTON, MA 02110	18496	09/18/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
157	DEUTSCHE BANK NATIONAL TRUST COMPANY AS INDENTURE TRUSTEE OF IMPAC CMB TRUST SERIES 2005-4, COLLATERIZED ASSET- BACKED BONDS, SERIES 2005-4 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP, 100 SUMMER STREET BOSTON, MA 02110	18497	09/18/2009	Lehman Brothers Special Financing Inc.	Secured	Undetermined	Unsecured	Undetermined
158	DEUTSCHE BANK NATIONAL TRUST COMPANY AS INDENTURE TRUSTEE OF IMPAC CMB TRUST SERIES 2004-10 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP, 100 SUMMER STREET BOSTON, MA 02110	18498	09/18/2009	Lehman Brothers Derivative Products Inc.	Secured	Undetermined	Unsecured	Undetermined

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
159	DEUTSCHE BANK NATIONAL TRUST COMPANY AS INDENTURE TRUSTEE OF IMPAC CMB TRUST SERIES 2004-8 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP, 100 SUMMER STREET BOSTON, MA 02110	18499	09/18/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
160	DEUTSCHE BANK NATIONAL TRUST COMPANY AS INDENTURE TRUSTEE OF IMPAC CMB TRUST SERIES 2004-8 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP, 100 SUMMER STREET BOSTON, MA 02110	18500	09/18/2009	Lehman Brothers Special Financing Inc.	Secured	Undetermined	Unsecured	Undetermined
161	DEUTSCHE BANK NATIONAL TRUST COMPANY AS INDENTURE TRUSTEE OF IMPAC CMB TRUST SERIES 2004-8 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP, 100 SUMMER STREET BOSTON, MA 02110	18501	09/18/2009	Lehman Brothers Derivative Products Inc.	Secured	Undetermined	Unsecured	Undetermined

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
162	DEUTSCHE BANK NATIONAL TRUST COMPANY AS INDENTURE TRUSTEE OF IMPAC CMB TRUST SERIES 2004-5 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP, 100 SUMMER STREET BOSTON, MA 02110	18502	09/18/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
163	DEUTSCHE BANK NATIONAL TRUST COMPANY AS INDENTURE TRUSTEE OF IMPAC CMB TRUST SERIES 2004-5 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP, 100 SUMMER STREET BOSTON, MA 02110	18503	09/18/2009	Lehman Brothers Derivative Products Inc.	Secured	Undetermined	Unsecured	Undetermined
164	DEUTSCHE BANK NATIONAL TRUST COMPANY AS INDENTURE TRUSTEE OF IMPAC CMB TRUST SERIES 2004-4 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP, 100 SUMMER STREET BOSTON, MA 02110	18504	09/18/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
165	DEUTSCHE BANK NATIONAL TRUST COMPANY INDENTURE TRUSTEE OF IMPAC CMB TRUST SERIES 2004-4 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP, 100 SUMMER STREET BOSTON, MA 02110	18505	09/18/2009	Lehman Brothers Derivative Products Inc.	Secured	Undetermined	Unsecured	Undetermined
166	DEUTSCHE BANK NATIONAL TRUST COMPANY AS INDENTURE TRUSTEE OF IMPAC CMB TRUST SERIES 2003-11 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP, 100 SUMMER STREET BOSTON, MA 02110	18506	09/18/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
167	DEUTSCHE BANK NATIONAL TRUST COMPANY AS INDENTURE TRUSTEE OF IMPAC CMB TRUST SERIES 2003-11 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP, 100 SUMMER STREET BOSTON, MA 02110	18507	09/18/2009	Lehman Brothers Derivative Products Inc.	Secured	Undetermined	Unsecured	Undetermined

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
168	DEUTSCHE BANK NATIONAL TRUST COMPANY AS INDENTURE TRUSTEE OF IMPAC CMB TRUST SERIES 2003-8 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP, 100 SUMMER STREET BOSTON, MA 02110	18508	09/18/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
169	DEUTSCHE BANK NATIONAL TRUST COMPANY AS SUPPLEMENTAL INTEREST TRUST TRUSTEE RELATING TO THE FIRST FRANKLIN MORTGAGE LOAN TRUST 2006-FF8 ASSET BACKED CERTIFICATES SERIES 2006-8 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. BOSTON, MA 02110	18510	09/18/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
170	DEUTSCHE BANK NATIONAL TRUST COMPANY AS SUPPLEMENTAL INTEREST TRUST TRUSTEE RELATING TO THE FIRST FRANKLIN MORTGAGE LOAN TRUST 2006-FF8 ASSET-BACKED CERTIFICATES SERIES 2006-8 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. BOSTON, MA 02110	18512	09/18/2009	Lehman Brothers Special Financing Inc.	Secured	Undetermined	Unsecured	Undetermined

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
171	DEUTSCHE BANK NATIONAL TRUST COMPANY AS TRUSTEE WITH RESPECT TO THE FIRST FRANKLIN MORTGAGE LOAN TRUST 2006-FF8- GC06Z8 ASSET BACKED CERTIFICATES, SERIES 2006-8 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. BOSTON, MA 02110	18514	09/18/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
172	DEUTSCHE BANK NATIONAL TRUST COMPANY AS TRUSTEE AND SUPPLEMENTAL INTEREST TRUSTEE OF RESIDENTIAL ASSET SECURITIZATION TRUST SERIES 2006-A15 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP BOSTON, MA 02110	18472	09/18/2009	Lehman Brothers Special Financing Inc.	Secured	Undetermined	Unsecured	Undetermined
173	DEUTSCHE BANK NATIONAL TRUST COMPANY AS TRUSTEE AND SUPPLEMENTAL INTEREST TRUSTEE OF RESIDENTIAL ASSET SECURITIZATION TRUST SERIES 2006-A15 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP BOSTON, MA 02110	18473	09/18/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
174	DEUTSCHE BANK NATIONAL TRUST COMPANY, AS TRUSTEE, GRANTOR TRUSTEE AND CORRIDOR TRUSTEE OF INDYMAC INDX MORTGAGE LOAN TRUST 2006-AR8 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP BOSTON, MA 02110	18483	09/18/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
175	DEUTSCHE BANK NATIONAL TRUST COMPANY, AS TRUSTEE, GRANTOR TRUSTEE AND CORRIDOR TRUSTEE OF INDYMAC INDX MORTGAGE LOAN TRUST 2006-AR8 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP BOSTON, MA 02705	18484	09/18/2009	Lehman Brothers Special Financing Inc.	Secured	Undetermined	Unsecured	Undetermined
176	DEUTSCHE BANK SECURITIES, INC. C/O DEUTSCHE BANK AG, NY BRANCH ATTN: STEVEN M. HABER 60 WALL STREET, NYC60-3615 NEW YORK, NY 10005	23528	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
177	DEUTSCHE BANK TRUST COMPANY AMERICAS AS TRUSTEE OF GEMSTONE CDO VI C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP, 100 SUMMER STREET BOSTON, MA 02110	18523	09/18/2009	Lehman Brothers Special Financing Inc.	Secured	Undetermined	Unsecured	Undetermined

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
178	DEUTSCHE BANK TRUST COMPANY AMERICAS AS TRUSTEE OF GEMSTONE CDO VI C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP, 100 SUMMER STREET BOSTON, MA 02110	18524	09/18/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
179	DEUTSCHE BANK TRUST COMPANY AMERICAS AS TRUSTEE OF ZAIS ZEPHYR A-3 C/O RICHARD C PEDONE AMANDA D. DARWIN NIXON PEABODY BOSTON, MA 02110	18528	09/18/2009	Lehman Brothers Special Financing Inc.	Secured	Undetermined	Unsecured	Undetermined
180	DEUTSCHE BANK TRUST COMPANY AMERICAS AS TRUSTEE OF ZAIS ZEPHYR A-3 C/O RICHARD C. PEDONE AMANDA D. DARWIN NIXON PEABOND LLP BOSTON, MA 02110	18529	09/18/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
181	DEUTSCHE BANK TRUST COMPANY AMERICAS AS TRUSTEE AND GRANTOR TRUST TRUSTEE OF RESIDENTIAL ACCREDIT LOANS, INC SERIES 2006-QO8 MORTGAGE ASSET - BACKED PASS THROUGH CERTIFICATES C/O RICHARD D. PEDONE, ESQ AND AMANDA D. DARWIN, ESQ. 100 SUMMER STREET BOSTON, MA 02110	65602	09/18/2009	Lehman Brothers Special Financing Inc.	Administrative Secured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
182	DEUTSCHE BANK TRUST COMPANY AMERICAS AS TRUSTEE AND GRANTOR TRUST TRUSTEE OF RESIDENTIAL ACCREDIT LOANS, INC., SERIES 2006-QO9 MORTGAGE ASSET-BACKED PASS THROUGH CERTIFICATES C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP BOSTON, MA 02110	18474	09/18/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
183	DEUTSCHE BANK TRUST COMPANY AMERICAS AS TRUSTEE AND GRANTOR TRUST TRUSTEE OF RESIDENTIAL ACCREDIT LOANS, INC. SERIES 2006-QO9 MORTGAGE ASSET-BACKED PASS THROUGH CERTIFICATES C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP BOSTON, MA 02110	18475	09/18/2009	Lehman Brothers Special Financing Inc.	Secured	Undetermined	Unsecured	Undetermined
184	DEUTSCHE BANK TRUST COMPANY AMERICAS AS TRUSTEE AND GRANTOR TRUST TRUSTEE OF RESIDENTIAL ACCREDIT LOANS, INC. SERIES 2006-QO8 MORTGAGE ASSET-BACKED PASS THROUGH CERTIFICATES C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP BOSTON, MA 02110	18476	09/18/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
185	DEUTSCHE BANK TRUST COMPANY AMERICAS AS TRUSTEE AND GRANTOR TRUST TRUSTEE OF RESIDENTIAL ACCREDIT LOANS, INC. SERIES 2006-QO8 MORTGAGE ASSET-BACKED PASS THROUGH CERTIFICATES C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP BOSTON, MA 02110	18477	09/18/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
186	DEUTSCHE BANK TRUST COMPANY AMERICAS AS TRUSTEE AND GRANTOR TRUST TRUSTEE OF RESIDENTIAL ACCREDIT LOANS, INC. SERIES 2006-QO8 MORTGAGE ASSET-BACKED PASS THROUGH CERTIFICATES C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP BOSTON, MA 02110	18478	09/18/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
187	DEUTSCHE BANK TRUST COMPANY AMERICAS AS TRUSTEE AND GRANTOR TRUST TRUSTEE OF RESIDENTIAL ACCREDIT LOANS, INC. SERIES 2006-QO8 MORTGAGE ASSET-BACKED PASS THROUGH CERTIFICATES C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP BOSTON, MA 02705	18479	09/18/2009	Lehman Brothers Special Financing Inc.	Secured	Undetermined	Unsecured	Undetermined
188	DEUTSCHE BANK TRUST COMPANY AMERICAS AS TRUSTEE AND GRANTOR TRUST TRUSTEE OF RESIDENTIAL ACCREDIT LOANS, INC. SERIES 2006-QO8 MORTGAGE ASSET-BACKED PASS THROUGH CERTIFICATES C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP BOSTON, MA 02110	18480	09/18/2009	Lehman Brothers Special Financing Inc.	Secured	Undetermined	Unsecured	Undetermined
189	DEUTSCHE BANK TRUST COMPANY AMERICAS AS TRUSTEE OF SERIES 2005-A, PRIVATE STUDENT LOAN ASSET-BACKED FLOATING RATE NOTES C/O RICHARD C. PEDONE, AMANDA D. DARWIN NIXON PEABODY LLP 100 SUMMER STREET BOSTON, MA 02110	18534	09/18/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
190	DEUTSCHE BANK TRUST COMPANY AMERICAS AS TRUSTEE OF SERIES 2005-A, PRIVATE STUDENT LOAN ASSET BACKED FLOATING RATE NOTES C/O RICHARD C. PEDONE, AMANDA D. DARWIN NIXON PEABODY LLP 100 SUMMER STREET BOSTON, MA 02110	18533	09/18/2009	Lehman Brothers Special Financing Inc.	Secured	Undetermined	Unsecured	Undetermined
191	DEUTSCHE BANK TRUST COMPANY, TRUSTEE, GRANTOR TRUSTEE, CORRIDOR TRUST SWAP TRUSTEE OF INDY MAC INDX MORTGAGE LOAD TRUST 2006-AR14 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP 100 SUMMER STREET BOSTON, MA 02110	18481	09/18/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
192	DIVERSIFIED CREDIT INVESTMENTS LLC FAO GIC PTE LTD C/O DIVERSIFIED CREDIT INVESTMENTS, LLC 201 SPEAR STREET, SUITE 250 SAN FRANCISCO, CA 94105	17585	09/18/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$92,189,808.00* \$92,189,808.00	Unsecured	\$92,189,808.00*
193	DIVERSIFIED CREDIT INVESTMENTS LLC FAO GIC PTE LTD C/O DIVERSIFIED CREDIT INVESTMENTS, LLC 201 SPEAR STREET, SUITE 250 SAN FRANCISCO, CA 94105	17586	09/18/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	Undetermined \$92,189,808.00* \$92,189,808.00	Unsecured	\$92,189,808.00*

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
194	EAGLEROCK INSTITUTIONAL PARTNERS LP C/O EAGLEROCK CAPITAL MANAGEMENT, L.L.C. ATTN: NADER TAVAKOLI 24 WEST 40TH STREET, 10TH FLOOR NEW YORK, NY 10018	25159	09/21/2009	Lehman Brothers Holdings Inc.	Administrative Priority Secured Subtotal	Undetermined Undetermined Undetermined \$0.00	Unsecured	Undetermined
195	EAGLEROCK INSTITUTIONAL PARTNERS LP C/O EAGLEROCK CAPITAL MANAGEMENT, L.L.C. ATTN: NADER TAVAKOLI 24 WEST 40TH STREET, 10TH FLOOR NEW YORK, NY 10018	25160	09/21/2009	Lehman Brothers Holdings Inc.	Administrative Priority Secured Subtotal	Undetermined Undetermined Undetermined \$0.00	Unsecured	Undetermined
196	EAGLEROCK INSTITUTIONAL PARTNERS, LP ATTN: NADER TAVAKOLI C/O EAGLEROCK CAPITAL MANAGEMENT, L.L.C. 505 PARK AVE FL 2 NEW YORK, NY 10022-9334	25157	09/21/2009	Lehman Brothers Special Financing Inc.	Administrative Priority Secured Subtotal	Undetermined Undetermined Undetermined \$0.00	Unsecured	Undetermined
197	EAGLEROCK MASTER FUND LP ATTN: NADER TAVAKOLI C/O EAGLEROCK CAPITAL MANAGEMENT, L.L.C. 505 PARK AVE FL 2 NEW YORK, NY 10022-9334	25156	09/21/2009	Lehman Brothers Special Financing Inc.	Administrative Priority Secured Subtotal	Undetermined Undetermined Undetermined \$0.00	Unsecured	Undetermined
198	EAGLEROCK MASTER FUND LP ATTN: NADER TAVAKOLI C/O EAGLEROCK CAPITAL MANAGEMENT, L.L.C. 24 WEST 40TH STREET, 10TH FLOOR NEW YORK, NY 10018	25161	09/21/2009	Lehman Brothers Holdings Inc.	Administrative Priority Secured Subtotal	Undetermined Undetermined Undetermined \$0.00	Unsecured	Undetermined

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
199	ELEKTRIZITATS- GESELLSCHAFT LAUFENBURG AG (EGL) C/O HUNTON & WILLIAMS LLP ATTN: JR SMITH, ESQ. RIVERFRONT PLAZA, EAST TOWER RICHMOND, VA 23219	24258	09/21/2009	Lehman Brothers Holdings Inc.	Administrative Priority Secured Unsecured Subtotal	Undetermined Undetermined Undetermined \$6,123,968.90* \$6,123,968.90	Unsecured	\$6,123,968.90*
200	ELLIOTT ASSOCIATES LP TRANSFEROR: AUTONOMY ROCHEVERA ONE LIMITED C/O ELLIOTT MANAGEMENT CORPORATION 712 FIFTH AVENUE, 35TH FLOOR NEW YORK, NY 10019	21346	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$15,288,729.00* \$15,288,729.00	Unsecured	\$15,288,729.00*
201	ELLIOTT ASSOCIATES LP TRANSFEROR: AUTONOMY MASTER FUND LIMITED C/O ELLIOTT MANAGEMENT CORPORATION 712 FIFTH AVENUE, 35TH FLOOR NEW YORK, NY 10019	21350	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$10,942,193.00* \$10,942,193.00	Unsecured	\$10,942,193.00*
202	ELLIOTT ASSOCIATES, L.P. TRANSFEROR: ARTRADIS RUSSIAN OPPORTUNITIES FUND ATTN: MICHAEL STEPHAN 712 5TH AVENUE, 35TH FL NEW YORK, NY 10019	16746	09/18/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$279,217.00* \$279,217.00	Unsecured	\$279,217.00*
203	ELLIOTT ASSOCIATES, L.P. TRANSFEROR: AB2 FUND ATTN: MICHAEL STEPHAN 712 5TH AVENUE, 35TH FL NEW YORK, NY 10019	16748	09/18/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$97,008,891.00* \$97,008,891.00	Unsecured	\$97,008,891.00*

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
204	ELLIOTT ASSOCIATES, L.P. TRANSFEROR: ARTRADIS BARRACUDA FUND ATTN: MICHAEL STEPHAN 712 5TH AVENUE, 35TH FL NEW YORK, NY 10019	16749	09/18/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$46,515,738.00*	Unsecured	\$46,515,738.00*
					Subtotal	\$46,515,738.00		
205	ELLIOTT ASSOCIATES, L.P. TRANSFEROR: BANCO ESPIRITO SANTO DE INVESTIMENTO SA ATTN: MICHAEL STEPHAN 712 5TH AVENUE, 35TH FL NEW YORK, NY 10019	17849	09/18/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$17,925,919.60*	Unsecured	\$17,925,919.60*
					Subtotal	\$17,925,919.60		
206	ENI UK LIMITED ENI HOUSE ATTN: SUZANNE C BELL 10 EBURY BRIDGE ROAD LONDON, SW1W 8PZ UNITED KINGDOM	30079	09/22/2009	Lehman Brothers Commodity Services Inc.	Secured Unsecured	\$0.00 \$1,211,111.00	Unsecured	\$1,211,111.00
					Subtotal	\$1,211,111.00		
207	ETON PARK FUND, LP C/O ETON PARK CAPITAL MANAGEMENT, LP ATTN: DAVID ZALTA 399 PARK AVENUE, 10TH FLOOR NEW YORK, NY 10022	20520	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$3,421,872.19*	Unsecured	\$3,421,872.19*
					Subtotal	\$3,421,872.19		
208	ETON PARK MASTER FUND, LP C/O ETON PARK CAPITAL MANAGEMENT, LP ATTN: DAVID ZALTA 399 PARK AVENUE, 10TH FLOOR NEW YORK, NY 10022	20523	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$6,216,817.89*	Unsecured	\$6,216,817.89*
					Subtotal	\$6,216,817.89		

* - Indicates claim contains unliquidated and/or undetermined amounts

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
209	EVERGREEN CORE PLUS BOND FUND C/O EVERGREEN INVESTMENT MANAGEMENT COMPANY LLC ATTN: CATHY KENNEDY 200 BERKLEY STREET BOSTON, MA 02116	29867	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$2,906.94*	Unsecured	\$2,906.94*
					Subtotal	\$2,906.94		
210	EVERGREEN GLOBAL DIVIDEND OPPORTUNITY FUND C/O EVERGREEN INVESTMENT MANAGEMENT COMPANY LLC ATTN: CATHY KENNEDY 200 BERKLEY STREET BOSTON, MA 02116	29870	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$440,313.75*	Unsecured	\$440,313.75*
					Subtotal	\$440,313.75		
211	EXUM RIDGE CBO 2006-1 LTD C/O MAPLES FINANCE LIMITED ATTN: THE DIRECTORS PO BOX 1093GT QUEENSGATE HOUSE GRAND CAYMAN, CAYMAN ISLANDS	26465	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
212	EXUM RIDGE CBO 2006-1 LTD C/O MAPLES FINANCE LIMITED ATTN: THE DIRECTORS PO BOX 1093GT QUEENSGATE HOUSE GRAND CAYMAN, CAYMAN ISLANDS	26466	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
213	EXUM RIDGE CBO 2006-2 LTD C/O MAPLES FINANCE LIMITED ATTN: THE DIRECTORS PO BOX 1093GT QUEENSGATE HOUSE GRAND CAYMAN, CAYMAN ISLANDS	26455	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
214	EXUM RIDGE CBO 2006-2 LTD C/O MAPLES FINANCE LIMITED ATTN: THE DIRECTORS PO BOX 1093GT QUEENSGATE HOUSE GRAND CAYMAN, CAYMAN ISLANDS	26456	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
215	EXUM RIDGE CBO 2006-4 LTD C/O MAPLES FINANCE LIMITED ATTN: THE DIRECTORS PO BOX 1093GT QUEENSGATE HOUSE GRAND CAYMAN, CAYMAN ISLANDS	26449	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
216	EXUM RIDGE CBO 2006-4, LTD C/O MAPLES FINANCE LIMITED ATTN: THE DIRECTORS PO BOX 1093GT QUEENSGATE HOUSE GRAND CAYMAN, CAYMAN ISLANDS	26450	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
217	EXUM RIDGE CBO 2006-5 LTD C/O MAPLES FINANCE LIMITED ATTN: THE DIRECTORS PO BOX 1093GT QUEENSGATE HOUSE GRAND CAYMAN, CAYMAN ISLANDS	26457	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
218	EXUM RIDGE CBO 2006-5 LTD C/O MAPLES FINANCE LIMITED ATTN: THE DIRECTORS PO BOX 1093GT QUEENSGATE HOUSE GRAND CAYMAN, CAYMAN ISLANDS	26458	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
219	EXUM RIDGE CBO 2007-1, LTD C/O MAPLES FINANCE LIMITED ATTN: THE DIRECTORS PO BOX 1093GT QUEENSGATE HOUSE GRAND CAYMAN, CAYMAN ISLANDS	26459	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
220	EXUM RIDGE CBO 2007-1, LTD C/O MAPLES FINANCE LIMITED ATTN: THE DIRECTORS PO BOX 1093GT QUEENSGATE HOUSE GRAND CAYMAN, CAYMAN ISLANDS	26460	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
221	EXUM RIDGE CBO 2007-2, LTD C/O MAPLES FINANCE LIMITED ATTN: THE DIRECTORS PO BOX 1093GT QUEENSGATE HOUSE GRAND CAYMAN, CAYMAN ISLANDS	26461	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
222	EXUM RIDGE CBO 2007-2, LTD C/O MAPLES FINANCE LIMITED ATTN: THE DIRECTORS PO BOX 1093GT QUEENSGATE HOUSE GRAND CAYMAN, CAYMAN ISLANDS	26462	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
223	FFI FUND LTD. C/O BRACEBRIDGE CAPITAL, LLC ATTN: JOHN SPINNEY 500 BOYLSTON STREET 17TH FLOOR BOSTON, MA 02116	20541	09/18/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$47,174,286.00* \$47,174,286.00	Unsecured	\$47,174,286.00*

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
224	FORTIS BANK NV/SA ATTN: ANNEMARIE JUNG AND PHILIP STEEGMANS MONTAGNE DE PARC, 3 BRUSSELS, BELGIUM	26438	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$4,471,257.00*	Unsecured	\$4,471,257.00*
					Subtotal	\$4,471,257.00		
225	FORTIS BANK NV/SA ANNMERIE JUNG AND PHILIP STEEGMANS MONTAGNE DE PARC, 3 BRUSSELS,	26442	09/22/2009	Lehman Brothers Commercial Corporation	Secured Unsecured	Undetermined \$3,833,504.00*	Unsecured	\$3,833,504.00*
					Subtotal	\$3,833,504.00		
226	FORTIS BANK NV/SA ANNMERIE JUNG AND PHILIP STEEGMANS MONTAGNE DE PARC, 3 BRUSSELS,	26443	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$3,833,504.00*	Unsecured	\$3,833,504.00*
					Subtotal	\$3,833,504.00		
227	FORTIS BANK NV/SA ANNMERIE JUNG AND PHILIP STEEGMANS MONTAGNE DE PARC, 3 BRUSSELS,	26444	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$3,189,947.35*	Unsecured	\$3,189,947.35*
					Subtotal	\$3,189,947.35		
228	FORTIS BANK NV/SA ANNMERIE JUNG AND PHILIP STEEGMANS MONTAGNE DE PARC, 3 BRUSSELS,	26445	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$4,211,503.00*	Unsecured	\$4,211,503.00*
					Subtotal	\$4,211,503.00		
229	FORTISSIMO FUND C/O SYMPHONY ASSET MANAGEMENT LLC 555 CALIFORNIA STREET SUITE 2975 SAN FRANCISCO, CA 94104-1503	34459	09/23/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$4,392,949.91*	Unsecured	\$4,392,949.91*
					Subtotal	\$4,392,949.91		

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
230	FYI LTD. C/O BRACEBRIDGE CAPITAL, LLC ATTN: JOHN SPINNEY 500 BOYLSTON STREET 17TH FLOOR BOSTON, MA 02116	20543	09/18/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$19,297,292.00*	Unsecured	\$19,297,292.00*
					Subtotal	\$19,297,292.00		
231	GENRE PARTNERS, L.P. ATTN JOHN H. FANT 201 MAIN STREET SUITE 3100 FORT WORTH, TX 76102	32384	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
232	GLAXOSMITHKLINE FINANCE PLC ATTN: AMANDA BRADLEY, ASSISTANT TREASURER - INTERNATIONAL 980 GREAT WEST ROAD BRENTFORD MIDDLESEX, TW8 9GS UNITED KINGDOM	26498	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$1,180,000.00*	Unsecured	\$1,180,000.00*
					Subtotal	\$1,180,000.00		
233	GLOBAL THEMATIC OPPORTUNITIES FUND LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN SHEARER, ESQ ONE BATTERY PARK PLAZA NEW YORK, NY 10004-1485	33478	09/21/2009	LB Rose Ranch LLC	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
234	GLOBAL THEMATIC OPPORTUNITIES FUND LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN SHEARER, ESQ ONE BATTERY PARK PLAZA NEW YORK, NY 10004-1485	33479	09/21/2009	Structured Asset Securities Corporation	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
235	GMAC MORTGAGE, LLC 1100 VIRGINIA DRIVE ATTN: JOSEPH PENSABENE FORT WASHINGTON, PA 19034	25913	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$1,605,532.67*	Unsecured	\$1,605,532.67*
					Subtotal	\$1,605,532.67		

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
236	GMB PENSION TRUSTEE COMPANY LIMITED AS TRUSTEE OF THE GMB 1961PENSION FUND ATTN: ALLAN WYLIE 22-24 WORPLE ROAD LONDON, SW19 4DD UNITED KINGDOM	20580	09/18/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$8,058,171.00*	Unsecured	\$8,058,171.00*
					Subtotal	\$8,058,171.00		
237	GOLDMAN SACHS & CO. PROFIT SHARING MASTER TRUST C/O OZ MANAGEMENT LP 9 WEST 57TH STREET, 39TH FLOOR NEW YORK, NY 10019	31518	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$59,296.52*	Unsecured	\$59,296.52*
					Subtotal	\$59,296.52		
238	GOLDMAN SACHS CATASTROPHE RISK PREMIUM OPPORTUNITIES MASTER FUND II LP C/O GOLDMAN SACHS ASSET MANAGEMENT, L.P. ATTN: WENDY YUN 200 WEST STREET NEW YORK, NY 10282	15893	09/17/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$226,166.00*	Unsecured	\$226,166.00*
					Subtotal	\$226,166.00		
239	GOLDMAN SACHS CREDIT OPPORTUNITES 2008 MASTER FUND LP C/O GOLDMAN SACHS ASSET MANAGEMENT, L.P. ATTN: WENDY YUN 200 WEST STREET NEW YORK, NY 10282	15873	09/17/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$8,357,391.00*	Unsecured	\$8,357,391.00*
					Subtotal	\$8,357,391.00		

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
240	GOLDMAN SACHS DYNAMIC RISK MASTER FUND OFFSHORE LTD C/O GOLDMAN SACHS ASSET MANAGEMENT, L.P. ATTN: WENDY YUN 200 WEST STREET NEW YORK, NY 10282	15890	09/17/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$211,328.00*	Unsecured	\$211,328.00*
					Subtotal	\$211,328.00		
241	GOLDMAN SACHS EMERGING MARKETS OPPORTUNITIES FUND LLC C/O GOLDMAN SACHS ASSET MANAGEMENT, L.P. ATTN: WENDY YUN 200 WEST STREET NEW YORK, NY 10282	15892	09/17/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$456,738.00*	Unsecured	\$456,738.00*
					Subtotal	\$456,738.00		
242	GOLDMAN SACHS EMERGING MARKETS OPPORTUNITIES FUND OFFSHORE, LTD C/O GOLDMAN SACHS ASSET MANAGEMENT, L.P. ATTN: WENDY YUN 200 WEST STREET NEW YORK, NY 10282	15824	09/17/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$144,647.00*	Unsecured	\$144,647.00*
					Subtotal	\$144,647.00		
243	GOLDMAN SACHS EMERGING MARKETS OPPORTUNITIES FUND OFFSHORE, LTD C/O GOLDMAN SACHS ASSET MANAGEMENT, L.P. ATTN: WENDY YUN 200 WEST STREET NEW YORK, NY 10282	15825	09/17/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$144,647.00*	Unsecured	\$144,647.00*
					Subtotal	\$144,647.00		

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
244	GOLDMAN SACHS GLOBAL ALPHA DYNAMIC RISK FUND LLC C/O GOLDMAN SACHS ASSET MANAGEMENT, L.P. ATTN: WENDY YUN 200 WEST STREET NEW YORK, NY 10282	15898	09/17/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$1,275,751.00*	Unsecured	\$1,275,751.00*
					Subtotal	\$1,275,751.00		
245	GOLDMAN SACHS GLOBAL ALPHA FUND LP C/O GOLDMAN SACHS ASSET MANAGEMENT, L.P. ATTN: WENDY YUN 200 WEST STREET NEW YORK, NY 10282	15828	09/17/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$1,092,006.00*	Unsecured	\$1,092,006.00*
					Subtotal	\$1,092,006.00		
246	GOLDMAN SACHS GLOBAL ALPHA FUND LP C/O GOLDMAN SACHS ASSET MANAGEMENT, L.P. ATTN: WENDY YUN 200 WEST STREET NEW YORK, NY 10282	15829	09/17/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$1,092,006.00*	Unsecured	\$1,092,006.00*
					Subtotal	\$1,092,006.00		
247	GOLDMAN SACHS GLOBAL ALPHA FUND LP C/O GOLDMAN SACHS ASSET MANAGEMENT, L.P. ATTN: WENDY YUN 200 WEST STREET NEW YORK, NY 10282	15902	09/17/2009	Lehman Brothers Commodity Services Inc.	Secured Unsecured	Undetermined \$15,507.00*	Unsecured	\$15,507.00*
					Subtotal	\$15,507.00		
248	GOLDMAN SACHS GLOBAL ALPHA FUND PLC C/O GOLDMAN SACHS ASSET MANAGEMENT, L.P. ATTN: WENDY YUN 200 WEST STREET NEW YORK, NY 10282	15876	09/17/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$2,010,851.00*	Unsecured	\$2,010,851.00*
					Subtotal	\$2,010,851.00		

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
249	GOLDMAN SACHS GLOBAL OPPORTUNITIES FUND LLC C/O GOLDMAN SACHS ASSET MANAGEMENT, L.P. ATTN: WENDY YUN 200 WEST STREET NEW YORK, NY 10282	15830	09/17/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$14,783,309.00*	Unsecured	\$14,783,309.00*
					Subtotal	\$14,783,309.00		
250	GOLDMAN SACHS GLOBAL OPPORTUNITIES FUND LLC C/O GOLDMAN SACHS ASSET MANAGEMENT, L.P. ATTN: WENDY YUN 200 WEST STREET NEW YORK, NY 10282	15831	09/17/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$14,783,309.00*	Unsecured	\$14,783,309.00*
					Subtotal	\$14,783,309.00		
251	GOLDMAN SACHS GLOBAL OPPORTUNITIES FUND OFFSHORE LTD C/O GOLDMAN SACHS ASSET MANAGEMENT, L.P. ATTN: WENDY YUN 200 WEST STREET NEW YORK, NY 10282	15882	09/17/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$21,448,383.00*	Unsecured	\$21,448,383.00*
					Subtotal	\$21,448,383.00		
252	GOLDMAN SACHS LENDING PARTNERS LLC TRANSFEROR: OZ ASIA MASTER FUND LTD. ATTN: JOSE AGUINAGA 200 WEST STREET NEW YORK, NY 10282-2198	31511	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$888,803.41*	Unsecured	\$888,803.41*
					Subtotal	\$888,803.41		

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
253	GOLDMAN SACHS LENDING PARTNERS LLC TRANSFEROR: OZ MASTER FUND, LTD. ATTN: JOSE AGUINAGA 200 WEST STREET NEW YORK, NY 10282-2198	31512	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$21,331,470.70*	Unsecured	\$21,331,470.70*
					Subtotal	\$21,331,470.70		
254	GOLDMAN SACHS LENDING PARTNERS LLC TRANSFEROR: FONDAZIONE MONTE DEI PASCHI DI SIENA ATTN: JOSE AGUINAGA 200 WEST STREET NEW YORK, NY 10282-2198	42292	10/20/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$61,162,551.19*	Unsecured	\$61,162,551.19*
					Subtotal	\$61,162,551.19		
255	GOLDMAN SACHS LIQUIDITY PARTNERS 2007 LP C/O GOLDMAN SACHS ASSET MANAGEMENT, L.P. ATTN: WENDY YUN 200 WEST STREET NEW YORK, NY 10282	15884	09/17/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$18,451,646.00*	Unsecured	\$18,451,646.00*
					Subtotal	\$18,451,646.00		
256	GOLDMAN SACHS LIQUIDITY PARTNERS 2007 OFFSHORE LP C/O GOLDMAN SACHS ASSET MANAGEMENT, L.P. ATTN: WENDY YUN 200 WEST STREET NEW YORK, NY 10282	15886	09/17/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$11,182,909.00*	Unsecured	\$11,182,909.00*
					Subtotal	\$11,182,909.00		
257	GOLDMAN SACHS MORTGAGE CREDIT OPPORTUNITIES FUND LP C/O GOLDMAN SACHS ASSET MANAGEMENT, L.P. ATTN: WENDY YUN 200 WEST STREET NEW YORK, NY 10282	15880	09/17/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$21,565,838.00*	Unsecured	\$21,565,838.00*
					Subtotal	\$21,565,838.00		

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
258	GOLDMAN SACHS MORTGAGE CREDIT OPPORTUNITIES OFFSHORE FUND, L.P. C/O GOLDMAN SACHS ASSET MANAGEMENT, L.P. ATTN: WENDY YUN 200 WEST STREET NEW YORK, NY 10282	15879	09/17/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$22,109,640.00*	Unsecured	\$22,109,640.00*
					Subtotal	\$22,109,640.00		
259	GOLDMAN SACHS QUANTITATIVE COMMODITIES MASTER FUND INSTITUTIONAL, LTD C/O GOLDMAN SACHS ASSET MANAGEMENT, L.P. ATTN: WENDY YUN 200 WEST STREET NEW YORK, NY 10282	15904	09/17/2009	Lehman Brothers Commodity Services Inc.	Secured Unsecured	Undetermined \$52,126.00*	Unsecured	\$52,126.00*
					Subtotal	\$52,126.00		
260	GOLDMAN SACHS QUANTITATIVE COMMODITIES MASTER FUND OFFSHORE, LTD C/O GOLDMAN SACHS ASSET MANAGEMENT, L.P. ATTN: WENDY YUN 200 WEST STREET NEW YORK, NY 10282	15903	09/17/2009	Lehman Brothers Commodity Services Inc.	Secured Unsecured	Undetermined \$24,208.00*	Unsecured	\$24,208.00*
					Subtotal	\$24,208.00		
261	GOLDMAN SACHS QUANTITATIVE COMMODITIES MASTER FUND, LLC C/O GOLDMAN SACHS ASSET MANAGEMENT, L.P. ATTN: WENDY YUN 200 WEST STREET NEW YORK, NY 10282	15901	09/17/2009	Lehman Brothers Commodity Services Inc.	Secured Unsecured	Undetermined \$24,854.00*	Unsecured	\$24,854.00*
					Subtotal	\$24,854.00		

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
262	GOLDMAN SACHS QUANTITATIVE STRATEGIES EMERGING MARKETS MASTER FUND LP C/O GOLDMAN SACHS ASSET MMGT LP ATTN: WENDY YUN ONE NEW YORK PLAZA NEW YORK, NY 10004	15822	09/17/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$420,459.00* \$420,459.00	Unsecured	\$420,459.00*
263	GOLDMAN SACHS QUANTITATIVE STRATEGIES EMERGING MARKETS MASTER FUND LP C/O GOLDMAN SACHS ASSET MANAGEMENT, L.P. ATTN: WENDY YUN 200 WEST STREET NEW YORK, NY 10282	15823	09/17/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	Undetermined \$420,459.00* \$420,459.00	Unsecured	\$420,459.00*
264	GORDEL HOLDINGS LIMITED C/O OZ MANAGEMENT LP 9 WEST 57TH STREET, 39TH FLOOR NEW YORK, NY 10019	31517	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$741.64* \$741.64	Unsecured	\$741.64*
265	GORDEL HOLDINGS LIMITED C/O OZ MANAGEMENT LP 9 WEST 57TH STREET, 39TH FLOOR NEW YORK, NY 10019	31529	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	Undetermined \$741.64* \$741.64	Unsecured	\$741.64*
266	GOVERNMENT NATIONAL MORTGAGE ASSOCIATION ATTN: MICHAEL J. NAJJUM 550 12TH STREET, SW, 3RD FLOOR WASHINGTON, DC 20024	67554	07/05/2011	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
267	GOVERNMENT OF SINGAPORE INVESTMENT CORP. PTE LTD 168 ROBINSON ROAD ATTN: DAWN TEE #37-01 CAPITAL TOWER , 68912 SINGAPORE	23525	09/21/2009	Lehman Brothers Commercial Corporation	Secured	Undetermined	Unsecured	Undetermined
268	GRUSS ARBITRAGE MASTER FUND, LTD TRANSFEROR: GRUSS ARBITRAGE MASTER FUND (ENHANCED), LTD. C/O GRUSS ASSET MANAGEMENT, L.P. ATTN: MICHAEL MONTICCILO 667 MADISON AVENUE, THIRD FLOOR NEW YORK, NY 10065	21303	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$18,051.00* \$18,051.00	Unsecured	\$18,051.00*
269	GRUSS ARBITRAGE MASTER FUND, LTD. C/O GRUSS ASSET MANAGEMENT, L.P. ATTN: MICHAEL MONTICCILO 667 MADISON AVENUE, THIRD FLOOR NEW YORK, NY 10065	21302	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$14,116.00* \$14,116.00	Unsecured	\$14,116.00*
270	GRUSS GLOBAL INVESTORS MASTER FUND (ENHANCED), LTD. C/O GRUSS ASSET MANAGEMENT, L.P. ATTN: MICHAEL MONTICCILO 667 MADISON AVENUE, THIRD FLOOR NEW YORK, NY 10065	21301	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$7,139.00* \$7,139.00	Unsecured	\$7,139.00*

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
271	GRUSS GLOBAL INVESTORS MASTER FUND (ENHANCED), LTD. C/O GRUSS ASSET MANAGEMENT, L.P. ATTN: MICHAEL MONTICCILO 667 MADISON AVENUE, THIRD FLOOR NEW YORK, NY 10065	21306	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$183,108.00* \$183,108.00	Unsecured	\$183,108.00*
272	HARTFORD LIFE & ANNUITY INSURANCE COMPANY C/O INVESTMENT LAW DEPARTMENT HARTFOLD INVESTMENT MANAGEMENT COMPANY ATTN: DOUG FISKE 55 FARMINGTON AVE. HARTFORD, CT 06105	20545	09/18/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$8,949,162.43* \$8,949,162.43	Unsecured	\$8,949,162.43*
273	HARTFORD LIFE INSURANCE COMPANY C/O INVESTMENT LAW DEPARTMENT HARTFORD INVESTMENT MANAGEMENT COMPANY ATTN: DOUG FISKE 55 FRAMINGTON AVE. HARTFORD, CT 06105	20546	09/18/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$613,413.96* \$613,413.96	Unsecured	\$613,413.96*
274	HBK MASTER FUND TRANSFEROR: GOLDMAN SACHS LENDING PARTNERS LLC C/O HBK SERVICES LLC ATTN: LEGAL DEPT 2101 CEDAR SPRINGS RD, STE 700 DALLAS, TX 75201	25562	09/21/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	\$0.00 \$875,000.00 \$875,000.00	Unsecured	\$875,000.00

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
275	HBK MASTER FUND L.P. HUNTON & WILLIAMS LLP RIVERFRONT PLAZA, EAST TOWER ATTN: JR SMITH, ESQ 951 E. BYRD STREET RICHMOND, VA 23219-4074	17233	09/18/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$9,350,081.85*	Unsecured	\$9,350,081.85*
					Subtotal	\$9,350,081.85		
276	HENKEL, CHRISTOPH 25, DAWSON PLACE LONDON, W2 2TH UNITED KINGDOM	30697	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
277	HENKEL, CHRISTOPH 25, DAWSON PLACE LONDON, W2 2TH UNITED KINGDOM	30698	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
278	HJSI DEVONSHIRE, LLC C/O HJ SIMS INVESTMENTS, LLC 3530 POST ROAD, SUITE 301 SOUTHPORT, CT 06890	28239	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
279	HOLLAND HOME C/O DAVID TIESENGA 2100 RAYBROOK STREET SE SUITE 300 GRAND RAPIDS, MI 49546	18238	09/18/2009	Lehman Brothers Special Financing Inc.	Secured	Undetermined	Unsecured	Undetermined
280	HOLLAND HOME C/O DAVID TIESENGA 2100 RAYBROOK STREET SE SUITE 300 GRAND RAPIDS, MI 49546	18239	09/18/2009	Lehman Brothers Special Financing Inc.	Secured	Undetermined	Unsecured	Undetermined
281	HOLLAND HOME C/O DAVID TIESENGA 2100 RAYBROOK STREET, S.E., SUITE 300 GRAND RAPIDS, MI 49546	18240	09/18/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	ASSERTED AMOUNT	CLASS	MODIFIED AMOUNT
282	HORIZON II INTERNATIONAL LIMITED HSBC HOUSE 68 WEST BAY ROAD PO BOX 1109 GT GRAND CAYMAN, KY1-1102 CAYMAN ISLANDS	20047	09/21/2009	Lehman Brothers Special Financing Inc.	Secured	Undetermined	Unsecured	Undetermined
283	HORIZON II INTERNATIONAL LIMITED HSBC HOUSE 68 WEST BAY ROAD PO BOX 1109 GT GRAND CAYMAN, KY1-1102 CAYMAN ISLANDS	20048	09/21/2009	Lehman Brothers Special Financing Inc.	Secured	Undetermined	Unsecured	Undetermined
284	HSBC BANK USA, NATIONAL ASSOCIATION C/O DAVID NEIER, ESQ. WINSTON & STRAWN LLP 200 PARK AVENUE NEW YORK, NY 10166	7580	08/06/2009	Lehman Commercial Paper Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
285	HSBC SECURITIES (USA) INC. 452 FIFTH AVENUE NEW YORK, NY 10018	28681	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$49,384.21* \$49,384.21	Unsecured	\$49,384.21*
286	HURLEY, STEPHEN NASH C/O PETER J. HALEY 1 POST OFFICE SQ FL 30 BOSTON, MA 02109-2106	22687	09/21/2009	Lehman Brothers OTC Derivatives Inc.	Secured Unsecured Subtotal	\$0.00 \$9,669,983.23 \$9,669,983.23	Unsecured	\$9,669,983.23
287	ING FINANCIAL MARKETS LLC ATTN: MARCY S. COHEN 1325 AVENUE OF THE AMERICAS NEW YORK, NY 100019	26983	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$27,474.48* \$27,474.48	Unsecured	\$27,474.48*

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
288	INGRAM PENSION PLAN/NY LIFE CO. TTEE INGRAM INDUSTRIES RETIREMENT PLAN TRANSFEROR: LEHMAN BROTHERS ALPHA TRANSPORT FUND, SPC C/O INGRAM INDUSTRIES INC. 4400 HARDING ROAD ATTN: JEFF BELSER NASHVILLE, TN 37205	24608	09/21/2009	Lehman Brothers Holdings Inc.	Administrative Priority Secured Unsecured Subtotal	Undetermined Undetermined Undetermined \$128,547.88* \$128,547.88	Unsecured	\$128,547.88*
289	INGRAM PENSION PLAN/NY LIFE CO. TTII INGRAM INDUSTRIES RETIREMENT PLAN TRANSFEROR: LEHMAN BROTHERS ALPHA TRANSPORT FUND, SPC C/O INGRAM INDUSTRIES 4400 HARDING ROAD ATTN: JEFF BELSER NASHVILLE, TN 37205	24610	09/21/2009	Lehman Brothers Special Financing Inc.	Administrative Priority Secured Unsecured Subtotal	Undetermined Undetermined Undetermined \$128,547.88* \$128,547.88	Unsecured	\$128,547.88*
290	INTEGRATED CORE STRATEGIES (EUROPE) S.A.R.L. ATTN: GENERAL COUNSEL 666 FIFTH AVENUE, 8TH FLOOR NEW YORK, NY 10103	24485	09/21/2009	Lehman Brothers Holdings Inc.	Administrative Secured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
291	INTERNATIONAL EQUITY INDEX FUND III ACCREDITED, LLLP ATTN: CHRIS JACOBY 6501 E. BELLEVIEW AVE, SUITE 400 ENGELWOOD, CO 80111	21667	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$39,372,000.00* \$39,372,000.00	Unsecured	\$39,372,000.00*
292	INTERNATIONAL EQUITY INDEX FUND III ACCREDITED, LLLP ATTN: CHRIS JACOBY 6501 E. BELLEVIEW AVE., SUITE 400 ENGELWOOD, CO 80111	21668	09/21/2009	Lehman Brothers OTC Derivatives Inc.	Secured Unsecured Subtotal	Undetermined \$39,372,000.00* \$39,372,000.00	Unsecured	\$39,372,000.00*

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
293	INTRALOT S.A. ATTN: CHRIS MISTRIOTIS 64, KIFISSIAS AVE. & 3, PREMETIS STR. ATHENS, 15 125 GREECE	27536	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$73,000.00*	Unsecured	\$73,000.00*
					Subtotal	\$73,000.00		
294	IRISH LIFE & PERMANENT PLC CUSTOM HOUSE PLAZA 4 IFSC DUBLIN, 1 IRELAND	17852	09/18/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$2,102,985.99*	Unsecured	\$2,102,985.99*
					Subtotal	\$2,102,985.99		
295	KAUPTHING BANK HF ATTN: THORUNN HELGA THORDARDOTTIR, LEGAL COUNSEL BORGARTUN 19 REYKJAVIK, ICELAND	20249	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$3,485,908.80*	Unsecured	\$3,485,908.80*
					Subtotal	\$3,485,908.80		
296	KAUPTHING BANK HF ATTN: THORUNN HELGA THORDARDOTTIR BORGARTUN 19 REYKJAVIK, ICELAND	20250	09/21/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$3,485,908.80*	Unsecured	\$3,485,908.80*
					Subtotal	\$3,485,908.80		
297	KAUPTHING BANK HF ATTN: THORUNN HELGA THORDARDOTTIR BORGARTUN 19 REYKJAVIK, ICELAND	20251	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$2,855,053.19*	Unsecured	\$2,855,053.19*
					Subtotal	\$2,855,053.19		

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
298	KING STREET ACQUISITION COMPANY L.L.C. TRANSFEROR: DEUTSCHE BANK AG, LONDON BRANCH 65 EAST 55TH ST, 30TH FL NEW YORK, NY 10022	27004	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$5,074,816.67*	Unsecured	\$5,074,816.67*
	TRANSFERRED TO: ANCHORAGE CAPITAL MASTER OFFSHORE, LTD TRANSFEROR: DEUTSCHE BANK AG, LONDON BRANCH C/O ANCHORAGE ADVISORS, LLC ATTN: ANNE-MARIE KIM 610 BROADWAY, 6TH FLOOR NEW YORK, NY 10012				Unsecured	\$3,624,869.06*	Unsecured	\$3,624,869.06*
	TRANSFERRED TO: TSO LLC TRANSFEROR: DEUTSCHE BANK AG, LONDON BRANCH C/O ASHURST LLP ATTN: AMANDA GOEHRING 1 PENN PLAZA, 36TH FLOOR NEW YORK, NY 10119				Unsecured	\$2,899,895.25*	Unsecured	\$2,899,895.25*
	TRANSFERRED TO: ELLIOTT ASSOCIATES, LP TRANSFEROR: DEUTSCHE BANK AG, LONDON BRANCH ATTN: KIMBERLY A. REINHARDT- GONZALES, ROSS ROSEN, MICHAEL STEPHAN, JEFFREY YURKOVIC, ELLIOTT GREENBERG 712 5TH AVE, 35TH FLOOR NEW YORK, NY 10019				Unsecured	\$2,899,895.25*	Unsecured	\$2,899,895.25*

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
299	KING STREET ACQUISITION COMPANY, LLC TRANSFEROR: YORVIK PARTNERS LLP 65 EAST 55TH STREET, 30TH FLOOR NEW YORK, NY 10022	27006	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$21,664,012.42* \$21,664,012.42	Unsecured	\$21,664,012.42*
300	KINGFISHER CAPITAL CLO LIMITED C/O WALKERS SPV LIMITED ATTN: RICHARD RUFFER WALKER HOUSE, 87 MARY STREET GEORGE TOWN GRAND CAYMAN, KY1-9002 CAYMAN ISLANDS	27200	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
301	KOCH FINANCIAL CORPORATION C/O KOCH COMPANIES PUBLIC SECTOR, LLC ATTN: JOHN WINGATE, SENIOR COUNSEL 4111 EAST 37TH STREET NORTH WICHITA, KS 67220	24277	09/21/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
302	KOCH FINANCIAL CORPORATION C/O KOCH COMPANIES PUBLIC SECTOR, LLC ATTN: JOHN WINGATE, SENIOR COUNSEL 4111 EAST 37TH STREET NORTH WICHITA, KS 67220	24278	09/21/2009	Lehman Brothers Special Financing Inc.	Secured	Undetermined	Unsecured	Undetermined
303	KOCH REFINING INTERNATIONAL PTE. LTD. C/O KOCH COMPANIES PUBLIC SECOTR, LLC ATTN: JOHN WINGATE, SENIOR COUNSEL 4111 EAST 37TH STREET NORTH WICHITA, KS 67220	24275	09/21/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
304	KOCH REFINING INTERNATIONAL PTE. LTD. C/O KOCH COMPANIES PUBLIC SECTOR, LLC 4111 EAST 37TH STREET NORTH WICHITA, KS 67220	24276	09/21/2009	Lehman Brothers Commodity Services Inc.	Secured	Undetermined	Unsecured	Undetermined
305	KOCH SUPPLY & TRADING LP C/O KOCH COMPANIES PUBLIC SECTOR, LLC ATTN: JOHN WINGATE, SENIOR COUNSEL 4111 EAST 37TH STREET NORTH WICHITA, KS 67220	24271	09/21/2009	Lehman Brothers Commodity Services Inc.	Secured	Undetermined	Unsecured	Undetermined
306	KOCH SUPPLY & TRADING LP C/O KOCH COMPANIES PUBLIC SECTOR, LLC ATTN: JOHN WINGATE, SENIOR COUNSEL 4111 EAST 37TH STREET NORTH WICHITA, KS 67220	24272	09/21/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
307	LA BANQUE POSTALE ASSET MANAGEMENT ON BAHALF OF LBPAM ALTERNA 10 34, RUE DE LA FEDERATION PARIS, 75015 FRANCE	14627	09/17/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$41,717.17*	Unsecured	\$41,717.17*
					Subtotal	\$41,717.17		
308	LARIT, KEITH 3 RAPHAEL WAY WESTPOINT,, CT 06880	28275	09/22/2009	Lehman No Case Asserted/All Cases Asserted	Secured Unsecured	\$0.00 \$408,328.42	Unsecured	\$408,328.42
					Subtotal	\$408,328.42		

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OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
309	LBOREP III (CAN), L.P. ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	28917	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
310	LBREP III PP (CAN), L.P. ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	28916	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
311	LBREP LAKESIDE SC MASTER I, LLC C/O LBPREP II, LP ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	28845	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
312	LBREP LAKESIDE SC MASTER, LLC C/O LBPREP II, LP ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	28846	09/22/2009	Lehman Commercial Paper Inc.	Secured	Undetermined	Unsecured	Undetermined
313	LEXINGTON INSURANCE COMPANY ATTN: BILL FISH C/O AIG GLOBAL INVESTMENT CORP. 70 PINE STREET, 13TH FLOOR NEW YORK, NY 10270	34193	09/21/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined

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OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
314	LEXINGTON INSURANCE COMPANY C/O AIG GLOBAL INVESTMENT CORP ATTN: BILL FISH 70 PINE STREET, 13TH FLOOR NEW YORK, NY 10038	34196	09/21/2009	Lehman Brothers Special Financing Inc.	Secured	Undetermined	Unsecured	Undetermined
315	LIBERTY HAMPSHIRE COMPANY, LLC, THE ATTN: OPERATIONS DEPARTMENT 227 WEST MONROE STREET, SUITE 4900 CHICAGO, IL 60606	17891	09/18/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$73,903.41*	Unsecured	\$73,903.41*
					Subtotal	\$73,903.41		
316	LIBERTY HARBOR MASTER FUND I LP C/O GOLDMAN SACHS ASSET MANAGEMENT, L.P. ATTN: WENDY YUN 200 WEST STREET NEW YORK, NY 10282	15826	09/17/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$68,522,914.00*	Unsecured	\$68,522,914.00*
					Subtotal	\$68,522,914.00		
317	LIBERTY HARBOR MASTER FUND I LP C/O GOLDMAN SACHS ASSET MANAGEMENT, L.P. ATTN: WENDY YUN 200 WEST STREET NEW YORK, NY 10282	15827	09/17/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$68,522,914.00*	Unsecured	\$68,522,914.00*
					Subtotal	\$68,522,914.00		
318	LIBERTY HARBOR MASTER FUND I LP C/O GOLDMAN SACHS ASSET MANAGEMENT, L.P. ATTN: WENDY YUN 200 WEST STREET NEW YORK, NY 10282	15906	09/17/2009	Lehman Brothers OTC Derivatives Inc.	Secured Unsecured	Undetermined \$3,591,664.00*	Unsecured	\$3,591,664.00*
					Subtotal	\$3,591,664.00		
319	LINKLATERS LLP ATTN: KAREN O'SHEA & LILY YUEN 1345 AVENUE OF THE AMERICAS NEW YORK, NY 10105	21531	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$86,307.20*	Unsecured	\$86,307.20*
					Subtotal	\$86,307.20		

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OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
320	LMA SPC FOR AND ON BEHALF OF MAP 15 SEGREGATED PORTFOLIO C/O LIGHTHOUSE INVESTMENT PARTNERS 3801 PGA BLVD, SUITE 500 ATTN: DAVID POLLOK PALM BEACH GARDENS, FL 33410	26893	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$3,344,980.00*	Unsecured	\$3,344,980.00*
					Subtotal	\$3,344,980.00		
321	LMA SPC FOR AND ON BEHALF OF MAP 35 SEGREGATED PORTFOLIO C/O LIGHTHOUSE INVESTMENT PARTNERS ATTN: DAVID POLLOK 3801 PGA BLVD, SUITE 500 PALM BEACH GARDENS, FL 33410	26874	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$748,689.00*	Unsecured	\$748,689.00*
					Subtotal	\$748,689.00		
322	LMA SPC FOR AND ON BEHALF OF MAP 42 SEGREGATED PORTFOLIO C/O LIGHTHOUSE INVESTMENT PARTNERS ATTN: DAVID POLLOK 3801 PGA BLVD, SUITE 500 PALM BEACH GARDENS, FL 33410	26901	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$131,695.00*	Unsecured	\$131,695.00*
					Subtotal	\$131,695.00		
323	LMA SPC FOR AND ON BEHALF OF MAP 42 SEGREGATED PORTFOLIO C/O LIGHTHOUSE INVESTMENT PARTNERS ATTN: DAVID POLLOK 3801 PGA BLVD, SUITE 500 PALM BEACH GARDENS, FL 33410	26902	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$131,695.00*	Unsecured	\$131,695.00*
					Subtotal	\$131,695.00		
324	LMA SPC FOR AND ON BEHALF OF MAP 42 SEGREGATED PORTFOLIO C/O LIGHTHOUSE INVESTMENT PARTNERS ATTN: DAVID POLLOK 3801 PGA BLVD, SUITE 500 PALM BEACH GARDENS, FL 33410	26903	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$131,695.00*	Unsecured	\$131,695.00*
					Subtotal	\$131,695.00		

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
325	LMA SPC FOR AND ON BEHALF OF MAP 58 SEGREGATED PORTFOLIO C/O LIGHTHOUSE INVESTMENT PARTNERS ATTN: DAVID POLLOK 3801 PGA BLVD, SUITE 500 PALM BEACH GARDENS, FL 33410	26883	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$1,439,843.00*	Unsecured	\$1,439,843.00*
					Subtotal	\$1,439,843.00		
326	LMA SPC FOR AND ON BEHALF OF MAP 89 SEGREGATED PORTFOLIO TRANSFEROR: GOLDMAN SACHS LIP CREDIT OPPORTUNITIES 2008 FUND L.P. ATTN: ROB SWAN 3801 PGA BOULEVARD, SUITE 500 PALM BEACH GARDENS, FL 33410	15888	09/17/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$1,764,647.00*	Unsecured	\$1,764,647.00*
					Subtotal	\$1,764,647.00		
327	LMA SPC ON BEHALF OF MAP J C/O LIGHTHOUSE INVESTMENT PARTNERS ATTN: DAVID POLLOCK 3801 PGA BLVD, SUITE 500 PALM BEACH GARDENS, FL 33410	26898	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$4,851,297.60*	Unsecured	\$4,851,297.60*
					Subtotal	\$4,851,297.60		
328	LMA SPC ON BEHALF OF MAP P C/O LIGHTHOUSE INVESTMENT PARTNERS ATTN: DAVID POLLOK 3801 PGA BLVD, SUITE 500 PALM BEACH GARDENS, FL 33410	26880	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$135,698.00*	Unsecured	\$135,698.00*
					Subtotal	\$135,698.00		

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
329	MAP 502, A SUB-TRUST OF LMA IRELAND TRANSFEROR: LMA SPC FOR AND ON BEHALF OF MAP V SEGREGATED PORTFOLIO ROBERT SWAN; LIGHTHOUSE INVESTMENT PARTNERS LLC 3801 PGA BLVD, SUITE 500 PALM BEACH GARDENS, FL 33410	26876	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$544,722.00*	Unsecured	\$544,722.00*
					Subtotal	\$544,722.00		
330	MARTIN, LUIS VICTOR **ADDRESS NOT PROVIDED**	4744	05/29/2009	Lehman Brothers Holdings Inc.	Priority Secured Unsecured	\$100,000.00* Undetermined Undetermined	Unsecured	\$100,000.00*
					Subtotal	\$100,000.00		
331	MEDICAL CENTER OF THE ROCKIES 2315 E. HARMONY ROAD SUITE 200 ATTN: STEVE ELLSWORTH FORT COLLINS, CO 80528	14787	09/17/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$3,000,000.00*	Unsecured	\$3,000,000.00*
					Subtotal	\$3,000,000.00		
332	MERRICK PLACE, L.L.C. TRANSFEROR: CHASE LINCOLN FIRST COMMERCIAL CORPORATION C/O ROPES & GRAY LLP/ATTN: ADAM REISS 1211 AVENUE OF THE AMERICAS NEW YORK, NY 10036-8704	42497	10/20/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$44,139,168.58*	Unsecured	\$44,139,168.58*
					Subtotal	\$44,139,168.58		

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
333	MERRILL LYNCH CREDIT PRODUCTS, LLC TRANSFEROR: WILLOW RE LIMITED ATTN: GARY COHEN & RON TOROK BANK OF AMERICA TOWER, 3RD FL ONE BRYANT PARK NEW YORK, NY 10036	66799	06/07/2010	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$24,000,000.00*	Unsecured	\$24,000,000.00*
	TRANSFERRED TO: DEUTSCHE BANK AG, LONDON BRANCH TRANSFEROR: SABRETOOTH MASTER FUND, L.P. C/O DEUTSCHE BANK SECURITIES INC. ATTN: MATT WEINSTEIN 60 WALL STREET, 3RD FLOOR NEW YORK, NY 10005				Unsecured	\$5,000,000.00*	Unsecured	\$5,000,000.00*
	TRANSFERRED TO: HBK MASTER FUND L.P. TRANSFEROR: MERRILL LYNCH CREDIT PRODUCTS, LLC C/O HBK SERVICES LLC ATTN: LEGAL 2101 CEDAR SPRINGS ROAD, SUITE 700 DALLAS, TX 75201				Unsecured	\$15,000,000.00*	Unsecured	\$15,000,000.00*
	TRANSFERRED TO: STONE LION PORTFOLIO LP TRANSFEROR: MERRILL LYNCH CREDIT PRODUCTS, LLC 461 FIFTH AVENUE, 14TH FLOOR NEW YORK, NY 10017				Unsecured	\$10,000,000.00*	Unsecured	\$10,000,000.00*

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
				CLASS	AMOUNT	CLASS	AMOUNT
TRANSFERRED TO: HBK MASTER FUND L.P. TRANSFEROR: DEUTSCHE BANK AG, LONDON BRANCH C/O HBK SERVICES LLC 2101 CEDAR SPRINGS ROAD, SUITE 700 DALLAS, TX 75201				Unsecured	\$10,000,000.00*	Unsecured	\$10,000,000.00*

* - Indicates claim contains unliquidated and/or undetermined amounts

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
334	MERRILL LYNCH CREDIT PRODUCTS, LLC TRANSFEROR: WILLOW RE LIMITED ATTN: GARY COHEN & RON TOROK BANK OF AMERICA TOWER, 3RD FL ONE BRYANT PARK NEW YORK, NY 10036	66800	06/07/2010	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$24,000,000.00*	Unsecured	\$24,000,000.00*
	TRANSFERRED TO: DEUTSCHE BANK AG, LONDON BRANCH TRANSFEROR: SABRETOOTH MASTER FUND, L.P. C/O DEUTSCHE BANK SECURITIES INC. ATTN: MATT WEINSTEIN 60 WALL STREET, 3RD FLOOR NEW YORK, NY 10005				Unsecured	\$5,000,000.00*	Unsecured	\$5,000,000.00*
	TRANSFERRED TO: HBK MASTER FUND L.P. TRANSFEROR: MERRILL LYNCH CREDIT PRODUCTS, LLC C/O HBK SERVICES LLC ATTN: LEGAL 2101 CEDAR SPRINGS ROAD, SUITE 700 DALLAS, TX 75201				Unsecured	\$15,000,000.00*	Unsecured	\$15,000,000.00*
	TRANSFERRED TO: STONE LION PORTFOLIO LP TRANSFEROR: MERRILL LYNCH CREDIT PRODUCTS, LLC 461 FIFTH AVENUE, 14TH FLOOR NEW YORK, NY 10017				Unsecured	\$10,000,000.00*	Unsecured	\$10,000,000.00*

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
	TRANSFERRED TO: HBK MASTER FUND L.P. TRANSFEROR: DEUTSCHE BANK AG, LONDON BRANCH TRANSFERRED TO: HBK MASTER FUND L.P. TRANSFEROR: DEUTSCHE BANK AG, LONDON BRANCH C/O HBK SERVICES LLC 2101 CEDAR SPRINGS ROAD, SUITE 700 DALLAS, TX 75201				Unsecured	\$10,000,000.00*	Unsecured	\$10,000,000.00*
335	MERRILL LYNCH INTERNATIONAL BANK LTD - LONDON BRANCH MERRILL LYNCH FINANCIAL CENTER ATTN: MR. SIMON ORR 2 KING EDWARD STREET LONDON, EC1A 1HQ UNITED KINGDOM	27846	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	\$0.00 \$14,415,028.98 \$14,415,028.98	Unsecured	\$14,415,028.98
336	MERRILL LYNCH, PIERCE, FENNER & SMITH, INC. ATTN: JULIE FENDO LAUCK 4 WORLD FINANCIAL CENTER NEW YORK, NY 10080	26984	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$129,582.00* \$129,582.00	Unsecured	\$129,582.00*
337	METROPOLITAN LIFE INSURANCE COMPANY ON BEHALF OF ITS SEPARATE ACCOUNT NO. 389 1 METLIFE PLAZA 27-01 QUEENS PLAZA NORTH LONG ISLAND CITY, NY 11101	26861	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	Undetermined \$299,907.39* \$299,907.39	Unsecured	\$299,907.39*

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
338	METROPOLITAN LIFE INSURANCE COMPANY ON BEHALF OF ITS SEPARATE ACCOUNT NO. 389 1 METLIFE PLAZA 27-01 QUEENS PLAZA NORTH LONG ISLAND CITY, NY 11101	26860	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$299,907.39*	Unsecured	\$299,907.39*
					Subtotal	\$299,907.39		
339	MONTALVO, MIRIAM 1918 KIMBALL STREET BROOKLYN, NY 11234	19393	09/18/2009	Lehman Brothers Holdings Inc.	Priority Secured Unsecured	\$0.00 \$0.00 \$38,874.12	Unsecured	\$38,874.12
					Subtotal	\$38,874.12		
340	MORGAN STANLEY & CO. INTERNATIONAL PLC (FKA MORGAN STANLEY & CO. INTERNATIONAL LTD) ATTN: CHIEF LEGAL OFFICER 1585 BROADWAY NEW YORK, NY 10036	20530	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$647,176.81*	Unsecured	\$647,176.81*
					Subtotal	\$647,176.81		
341	MORGAN STANLEY & CO. INTERNATIONAL PLC (FKA MORGAN STANLEY & CO. INTERNATIONAL LTD) ATTN: CHIEF LEGAL OFFICER 1585 BROADWAY NEW YORK, NY 10036	20531	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$44,732,076.36*	Unsecured	\$44,732,076.36*
					Subtotal	\$44,732,076.36		

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
342	MORGAN STANLEY & CO. INTERNATIONAL PLC (FORMERLY KNOWN AS MORGAN STANLEY & CO. INTERNATIONAL LIMITED) 20 CABOT SQUARE CANARY WHARF LONDON, E11 4QW UNITED KINGDOM	65929	12/11/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$65,279,637.77*	Unsecured	\$65,279,637.77*
					Subtotal	\$65,279,637.77		
343	MORGAN STANLEY & CO., INC. ATTN: SCOTT TUCKER 1221 AVENUE OF THE AMERICAS 35TH FLOOR NEW YORK, NY 10020	26985	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$134,029.71*	Unsecured	\$134,029.71*
					Subtotal	\$134,029.71		
344	MORGAN STANLEY CAPITAL SERVICES LLC ATTN: CHIEF LEGAL OFFICER 1585 BROADWAY NEW YORK, NY 10036	65928	12/11/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$5,232,761.21*	Unsecured	\$5,232,761.21*
					Subtotal	\$5,232,761.21		
345	MORGAN STANLEY SECURITIES LIMITED 25 CABOT SQUARE CANARY WHARF LONDON, E14 4QA UNITED KINGDOM	20529	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$19,768,204.34*	Unsecured	\$19,768,204.34*
					Subtotal	\$19,768,204.34		
346	MOUNTAIN SPECIAL SITUATIONS FUNDS, LLC C/O EAGLEROCK CAPITAL MANAGEMENT LLC ATTN: NADER TAVAKOLI 24 WEST 40TH STREET, 10TH FLOOR NEW YORK, NY 10018	25158	09/21/2009	Lehman Brothers Holdings Inc.	Administrative Priority Secured	Undetermined Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		

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	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
347	MULLEN, MICHAEL J. 396 NORTH STREET GREENWICH, CT 06830	27599	09/22/2009	Lehman Brothers Holdings Inc.	Priority Secured Unsecured	\$10,950.00 \$0.00 \$343,467.72	Unsecured	\$354,417.72
					Subtotal	\$354,417.72		
348	NEW SILK ROUTE PE ASIA FUND LP C/O NEW SILK ROUTE PARTNERS, LTD ATTN: RISHI GUPTA 540 MADISON AVENUE, 38TH FLOOR NEW YORK, NY 10022	11042	09/10/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
349	NIKKO CITIGROUP LIMITED ATTN: SIM S. LIM SHIN-MARUNOUCHI BUILDING, 1-5-1 MARUNOUCHI, CHIYODA-KU TOKYO, 100-6520 JAPAN	17919	09/18/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$234,216.00*	Unsecured	\$234,216.00*
					Subtotal	\$234,216.00		
350	NORDEA BANK AB (PUBL) ATTN: MARIA KRONSTROM SMALANDSGATAN 17 STOCKHOLM, SE-105 71 SWEDEN	22904	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$3,435,112.87*	Unsecured	\$3,435,112.87*
					Subtotal	\$3,435,112.87		
351	NORDEA BANK FINLAND PLC (PUBL) ATTN: MARIA KRONSTROM SMALANDSGATAN 17 STOCKHOLM, SE-105 71 SWEDEN	22909	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$55,908,432.00*	Unsecured	\$55,908,432.00*
					Subtotal	\$55,908,432.00		
352	NORTHERN TRUST GLOBAL ADVISORS-AFEBT C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W- 1973 385 E. COLORADO BLVD. PASADENA, CA 91101	21074	09/21/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	\$0.00 \$2,683.33	Unsecured	\$2,683.33
					Subtotal	\$2,683.33		

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OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
353	NRC PARTNERS, L.P. ATTN: JOHN H. FANT 201 MAIN STREET SUITE 3100 FORT WORTH, TX 76102	32321	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
354	OAK HILL STRATEGIC PARTNERS, L.P. ATTN: JOHN H. FANT 201 MAIN STREET SUITE 3100 FORT WORTH, TX 76102	14800	09/17/2009	Lehman Brothers OTC Derivatives Inc.	Secured	Undetermined	Unsecured	Undetermined
355	OAK HILL STRATEGIC PARTNERS, L.P. ATTN: JOHN H. FANT 201 MAIN STREET SUITE 3100 FORT WORTH, TX 76102	15434	09/17/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
356	OCH-ZIFF CAPITAL STRUCTURE ARBITRAGE MASTER FUND, LTD. C/O OZ MANAGEMENT LP 9 WEST 57TH STREET, 39TH FLOOR NEW YORK, NY 10019	31516	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$16,430,188.88* \$16,430,188.88	Unsecured	\$16,430,188.88*
357	OCH-ZIFF CAPITAL STRUCTURE ARBITRAGE MASTER FUND, LTD. C/O OZ MANAGEMENT LP 9 WEST 57TH STREET, 39TH FLOOR NEW YORK, NY 10019	31527	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	Undetermined \$16,430,188.88* \$16,430,188.88	Unsecured	\$16,430,188.88*
358	OFFSHORE FUNDS III NONUS SPV,, L.P. ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	28918	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined

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OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
359	OFFSHORE FUNDS III US SPV, L.P. ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	28919	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
360	OLD LANE FINANCIAL PRODUCTS, L.P. ATTN: MILLIE KIM 399 PARK AVENUE, 7TH FLOOR NEW YORK, NY 10022	17896	09/18/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$4,845,359.00*	Unsecured	\$4,845,359.00*
					Subtotal	\$4,845,359.00		
361	ONDERLINGE WAARBORGMAATSCHAPPIJ CENTRALE ZORGVERZEKERAARS GROEP, ZORGVERZEKERAAR U.A. ("CZ") ATTN: MASCHA VERHOEVEN RINGBAAN WEST 236 POSTBUS 90152 5000 LD TILBURG, 5038 KE NETHERLANDS	31544	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$188,056.71*	Unsecured	\$188,056.71*
					Subtotal	\$188,056.71		
362	OZ ASIA MASTER FUND, LTD. C/O OZ MANAGEMENT LP 9 WEST 57TH STREET, 39TH FLOOR NEW YORK, NY 10019	31520	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$45,746,902.82*	Unsecured	\$45,746,902.82*
					Subtotal	\$45,746,902.82		
363	OZ EUROPE MASTER FUND, LTD. C/O OZ MANAGEMENT LP 9 WEST 57TH STREET, 39TH FLOOR NEW YORK, NY 10019	31522	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$1,131,320.63*	Unsecured	\$1,131,320.63*
					Subtotal	\$1,131,320.63		

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OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
364	OZ GLOBAL SPECIAL INVESTMENTS MASTER FUND, LP C/O OZ MANAGEMENT LP 9 WEST 57TH STREET, 39TH FLOOR NEW YORK, NY 10019	31510	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$8,348.95*	Unsecured	\$8,348.95*
					Subtotal	\$8,348.95		
365	OZ GLOBAL SPECIAL INVESTMENTS MASTER FUND, LP C/O OZ MANAGEMENT LP 9 WEST 57TH STREET, 39TH FLOOR NEW YORK, NY 10019	31528	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$8,348.95*	Unsecured	\$8,348.95*
					Subtotal	\$8,348.95		
366	OZ GLOBAL SPECIAL INVESTMENTS MASTER FUND, LP C/O OZ MANAGEMENT LP 9 WEST 57TH STREET, 39TH FLOOR NEW YORK, NY 10019	31532	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$594,238.58*	Unsecured	\$594,238.58*
					Subtotal	\$594,238.58		
367	OZ MASTER FUND, LTD. C/O OZ MANAGEMENT LP 9 WEST 57TH STREET, 39TH FLOOR NEW YORK, NY 10019	31524	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$91,269,669.28*	Unsecured	\$91,269,669.28*
					Subtotal	\$91,269,669.28		
368	OZ MASTER FUND, LTD. C/O OZ MANAGEMENT LP 9 WEST 57TH STREET, 39TH FLOOR NEW YORK, NY 10019	31525	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$19,480,999.95*	Unsecured	\$19,480,999.95*
					Subtotal	\$19,480,999.95		
369	PAPILLON, MARIE J. MCDERMOTT WILL & EMERY LLP ATTN: NATHAN F. COCO, CHARLES E. LEVIN 227 WEST MONROE STREET SUITE 4700 CHICAGO, IL 60606-5096	18363	09/18/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		

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OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
370	PEBBLE CREEK LCDO 2006-1 LTD C/O MAPLES FINANCE LIMITED ATTN: THE DIRECTORS PO BOX 1093GT QUEENSGATE HOUSE GRAND CAYMAN, CAYMAN ISLANDS	26446	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
371	PEBBLE CREEK LCDO 2006-1 LTD C/O MAPLES FINANCE LIMITED ATTN: THE DIRECTORS PO BOX 1093GT QUEENSGATE HOUSE GRAND CAYMAN, CAYMAN ISLANDS	26475	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
372	PEBBLE CREEK LCDO 2007-3, LTD C/O MAPLES FINANCE LIMITED ATTN: THE DIRECTORS PO BOX 1093GT QUEENSGATE HOUSE GRAND CAYMAN, CAYMAN ISLANDS	26447	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
373	PEBBLE CREEK LCDO 2007-3, LTD C/O MAPLES FINANCE LIMITED ATTN: THE DIRECTORS PO BOX 1093GT QUEENSGATE HOUSE GRAND CAYMAN, CAYMAN ISLANDS	26448	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
374	PENSION PLAN OF HERCULES INC C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W-782 385 E. COLORADO BLVD. PASADENA, CA 91101	21015	09/21/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	\$0.00 \$837.00	Unsecured	\$837.00
					Subtotal	\$837.00		

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OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
375	PHIBRO LLC ATTN: MICHAEL D YOUNG 500 NYALA FARM ROAD WESTPORT, CT 06880	17939	09/18/2009	Lehman Brothers Commodity Services Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
376	PHIBRO, LLC 500 NYALA FARM ROAD ATTN: MICHAEL D. YOUNG WESTPORT, CT 06880	17938	09/18/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
377	PP III NON-US SPV, L.P. ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	28915	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
378	PP III US SPV, L.P. ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	28914	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
379	PRINCETON INSURANCE COMPANY C/O INVESCO INSTITUTIONAL (N.A.), INC. ATTN: BENJAMIN GRUDER 1166 AVENUE OF THE AMERICAS NEW YORK, NY 10036	27939	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$1,525,427.46*	Unsecured	\$1,525,427.46*
					Subtotal	\$1,525,427.46		

* - Indicates claim contains unliquidated and/or undetermined amounts

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
380	PRUDENTIAL FIXED INCOME EMERGING MARKETS LONG SHORT MASTER FUND I, L.P ATTN: TERENCE DUNN C/O PRUDENTIAL INVESTMENT MANAGEMENT INC. PO BOX 32339 GATEWAY CENTER 2, 3RD FLOOR NEWARK, NJ 07102	16863	09/18/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$567,643.80*	Unsecured	\$567,643.80*
					Subtotal	\$567,643.80		
381	PVHA/SIMS VENTURES, LLC 40 A1A N. SUITE 110 PONTE VERDA BEACH, FL 32082	28240	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
382	PVHA/SIMS VENTURES, LLC 40 A1A N. SUITE 110 PONTE VERDA BEACH, FL 32082	28241	09/22/2009	Lehman Brothers Special Financing Inc.	Secured	Undetermined	Unsecured	Undetermined
383	Q-BLK ALPHA TRANSPORT TRUST - GLOBAL BOND FUND ATTN: LARRY GAIL, ESQ. & MARIE BENDER, ESQ. C/O BLACKROCK FINANCIAL MANAGEMENT, INC 601 UNION STREET, 56TH FLOOR SEATTLE, WA 98101	17851	09/18/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$836,761.50*	Unsecured	\$836,761.50*
					Subtotal	\$836,761.50		
384	Q-BLK ALPHA TRANSPORT TRUST - GLOBAL BOND FUND C/O BLACKROCK FINANCIAL MANAGEMENT, INC., ATTN: LARRY GAIL, ESQ. & MARIE BENDER, ESQ 601 UNION STREET, 56TH FLOOR SEATTLE, WA 98101	18155	09/18/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$836,761.50*	Unsecured	\$836,761.50*
					Subtotal	\$836,761.50		

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
385	QUANTUM PARTNERS LP. C/O SOROS FUND MANAGEMENT LLC ATTN: JAY SCHOENFARBER 888 SEVENTH AVENUE, 33RD FLOOR NEW YORK, NY 10106	31535	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$19,226,427.63*	Unsecured	\$19,226,427.63*
					Subtotal	\$19,226,427.63		
386	RBC CAPITAL MARKETS CORPORATION ATTN: RALPH DESENA VICE PRESIDENT & SENIOR COUNSEL ONE LIBERTY PLAZA 165 BROADWAY NEW YORK, NY 10006-1404	22287	09/21/2009	Lehman No Case Asserted/All Cases Asserted	Secured Unsecured	Undetermined \$1,060,000.00*	Unsecured	\$1,060,000.00*
					Subtotal	\$1,060,000.00		
387	RBS SECURITIES INC. ATTN: PIA FRIIS 600 WASHINGTON BLVD STAMFORD, CT 06901	26987	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$9,508.02*	Unsecured	\$9,508.02*
					Subtotal	\$9,508.02		
388	RESIDENCES DE LA REP. S.A.S. C/O LEHMAN BROS. REAL ESTATE PARTNERS III L.P. - ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	28926	09/22/2009	Lehman Brothers Special Financing Inc.	Secured	Undetermined	Unsecured	Undetermined
389	RESIDENCES DE LA REP. S.A.S. C/O LEHMAN BROS. REAL ESTATE PARTNERS III L.P. - ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	28927	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
390	RESIDENCES DE LA REP. S.A.S. C/O LEHMAN BROS. REAL ESTATE PARTNERS III L.P. - ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	28930	09/22/2009	Lehman Brothers Special Financing Inc.	Secured	Undetermined	Unsecured	Undetermined
391	RESIDENCES DE LA REP. S.A.S. C/O LEHMAN BROS. REAL ESTATE PARTNERS III L.P. - ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	28931	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
392	RESIDENCES DE LA REP. S.A.S. C/O LEHMAN BROS. REAL ESTATE PARTNERS III L.P. - ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	28932	09/22/2009	Lehman Brothers Special Financing Inc.	Secured	Undetermined	Unsecured	Undetermined
393	RESIDENCES DE LA REP. S.A.S. C/O LEHMAN BROS. REAL ESTATE PARTNERS III L.P. - ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020	28933	09/22/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
394	ROBERT A SCHOELLHORN TRUST 77 WEST WACKER DRIVE, SUITE 4800 ATTN: STEVEN JAKUBOWSKI CHICAGO, IL 60601-1812	30439	09/22/2009	Lehman Brothers OTC Derivatives Inc.	Secured	\$0.00	Unsecured	\$0.00
395	RONZITTI, LESLIE 2187 S. ZEPHYR STREET LAKEWOOD, CO 80227-3016	4534	05/11/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
396	ROYAL BANK OF SCOTLAND PLC, THE C/O RBS SECURITIES INC. ATTN: PIA FRIIS, MANAGING DIRECTOR AND SENIOR COUNSEL 600 WASHINGTON BOULEVARD STAMFORD, CT 06901	21689	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$52,385,675.00*	Unsecured	\$52,385,675.00*
					Subtotal	\$52,385,675.00		
397	ROYAL BANK OF SCOTLAND PLC, THE C/O RBS SECURITIES INC. ATTN: PIA FRIIS, MANAGING DIRECTOR AND SENIOR COUNSEL 600 WASHINGTON BOULEVARD STAMFORD, CT 06901	21692	09/21/2009	Lehman Brothers Commercial Corporation	Secured Unsecured	Undetermined \$3,380,684.00*	Unsecured	\$3,380,684.00*
					Subtotal	\$3,380,684.00		
398	ROYAL BANK OF SCOTLAND PLC, THE C/O RBS SECURITIES INC. ATTN: PIA FRIIS, MANAGING DIRECTOR AND SENIOR COUNSEL 600 WASHINGTON BOULEVARD STAMFORD, CT 06901	37431	10/13/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$805,576,399.00*	Unsecured	\$805,576,399.00*
					Subtotal	\$805,576,399.00		
399	ROYAL BANK OF SCOTLAND PLC, THE C/O RBS SECURITIES INC. ATTN: PIA FRIIS, MANAGING DIRECTOR AND SENIOR COUNSEL 600 WASHINGTON BOULEVARD STAMFORD, CT 06901	42903	10/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	\$0.00 \$97,222,605.11	Unsecured	\$97,222,605.11
					Subtotal	\$97,222,605.11		

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
400	RTE-CNES ATTN: ELISA EA 2054, BOULEVARD ANATOLE FRANCE SAINT - DENIS CEDEX, 93206 FRANCE	23616	09/21/2009	Lehman Brothers Commodity Services Inc.	Secured Unsecured	Undetermined \$2,796,053.85*	Unsecured	\$2,796,053.85*
					Subtotal	\$2,796,053.85		
401	RTE-CNES ATTN: ELISA EA 2054, BOULEVARD ANATOLE FRANCE SAINT - DENIS CEDEX, 93206 FRANCE	23617	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$709,823.96*	Unsecured	\$709,823.96*
					Subtotal	\$709,823.96		
402	SAC CAPITAL ASSOCIATES, LLC ATTN: PETER NUSSBAUM 72 CUMMINGS POINT ROAD STAMFORD, CT 06902	14690	09/17/2009	Lehman Brothers Holdings Inc.	Administrative Priority Secured Unsecured	Undetermined Undetermined Undetermined \$892,074.03*	Unsecured	\$892,074.03*
					Subtotal	\$892,074.03		
403	SAC GLOBAL INVESTMENTS LP ATTN: PETER NUSSBAUM 72 CUMMINGS POINT ROAD STAMFORD, CT 06902	14692	09/17/2009	Lehman Brothers Holdings Inc.	Administrative Secured Unsecured	Undetermined Undetermined \$104,663.12*	Unsecured	\$104,663.12*
					Subtotal	\$104,663.12		
404	SAC MULTIQUANT FUND, LLC ATTN: PETER NUSSBAUM 72 CUMMINGS POINT ROAD STAMFORD, CT 06902	14695	09/17/2009	Lehman Brothers Holdings Inc.	Administrative Priority Secured Unsecured	Undetermined Undetermined Undetermined \$4,529,187.85*	Unsecured	\$4,529,187.85*
					Subtotal	\$4,529,187.85		

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
405	SAC STRATEGIC INVESTMENTS, LLC ATTN: PETER NUSSBAUM 72 CUMMINGS POINT ROAD STAMFORD, CT 06902	14693	09/17/2009	Lehman Brothers Holdings Inc.	Administrative Priority Secured	Undetermined Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
406	SAGAMORE CLO, LTD. C/O MAPLES FINANCE LIMITED ATTN: JOSEPH ROTONDO, INVESCO SENIOR SECURED MANAGEMENT, INC AS COLLATERAL MANAGER P.O. BOX 1093 GT, QUEENSGATE HOUSE, SOUTH CHURCH STREET, GEORGETOWN GRAND CAYMAN, CAYMAN ISLANDS	27934	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$1,584,423.23*	Unsecured	\$1,584,423.23*
					Subtotal	\$1,584,423.23		
407	SALT RIVER PROJECT AGRICULTURAL IMPROVEMENT AND POWER DISTRICT C/O W. GARY HULL PAB 207, 1521 N. PROJECT DRIVE TEMPE, AZ 85281	22283	09/21/2009	Lehman Brothers Commodity Services Inc.	Secured	Undetermined	Unsecured	Undetermined
408	SAN DIEGO GAS & ELECTRIC COMPANY C/O CRANSTON J. WILLIAMS, ESQ. OFFICE OF THE GENERAL COUNSEL SEMPRA ENERGY 555 WEST FIFTH STREET, GT-14G1 LOS ANGELES, CA 90013	25623	09/21/2009	Lehman Brothers Commodity Services Inc.	Secured	Undetermined	Unsecured	Undetermined
409	SANTANDER INVESTMENT SECURITIES INC. ATTN: JAMES H. BATHON 45 EAST 53RD STREET NEW YORK, NY 10011	26988	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$39,830.87*	Unsecured	\$39,830.87*
					Subtotal	\$39,830.87		

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
410	SARATOGA CLO I, LTD. C/O MAPLES FINANCE LIMITED ATTN: THE DIRECTORS P.O. BOX 1093 GT, QUEENSGATE HOUSE, SOUTH CHURCH STREET, GEORGETOWN GRAND CAYMAN, CAYMAN ISLANDS	27936	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$1,584,423.23*	Unsecured	\$1,584,423.23*
					Subtotal	\$1,584,423.23		
411	SCOTIABANK (IRELAND) LIMITED TONY O'BRIEN I.F.S.C. HOUSE CUSTOM HOUSE QUAY DUBLIN 1, IRELAND	12602	09/14/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$6,542,015.00*	Unsecured	\$6,542,015.00*
					Subtotal	\$6,542,015.00		
412	SGS HY CREDIT FUND I (EXUM RIDGE CBO 2006-3) LTD C/O MAPLES FINANCE LIMITED ATTN: THE DIRECTORS PO BOX 1093GT QUEENSGATE HOUSE GRAND CAYMAN, CAYMAN ISLANDS	26454	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
413	SHELL TRADING INTERNATIONAL LTD ATTN JEREMY HUTCHINSON / MIKE OAKLEY 80 STRAND LONDON, WC2R 0ZA UNITED KINGDOM	26243	09/21/2009	Lehman Brothers Commodity Services Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
414	SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP ATTN: J. GREGORY ST. CLAIR & ANDREW M. THAU 4 TIMES SQUARE NEW YORK, NY 10036	26934	09/22/2009	LB 2080 Kalakaua Owners LLC	Secured Unsecured	Undetermined \$2,300,000.00*	Unsecured	\$2,300,000.00*
					Subtotal	\$2,300,000.00		

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
415	SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP ATTN: J. GREGORY ST. CLAIR & ANDREW M. THAU 4 TIMES SQUARE NEW YORK, NY 10036	26935	09/22/2009	LB Rose Ranch LLC	Secured Unsecured	Undetermined \$2,300,000.00*	Unsecured	\$2,300,000.00*
					Subtotal	\$2,300,000.00		
416	SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP ATTN: J. GREGORY ST. CLAIR & ANDREW M. THAU 4 TIMES SQUARE NEW YORK, NY 10036	26936	09/22/2009	Structured Asset Securities Corporation	Secured Unsecured	Undetermined \$2,300,000.00*	Unsecured	\$2,300,000.00*
					Subtotal	\$2,300,000.00		
417	SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP ATTN: J. GREGORY ST. CLAIR & ANDREW M. THAU 4 TIMES SQUARE NEW YORK, NY 10036	26937	09/22/2009	BNC Mortgage LLC	Secured Unsecured	Undetermined \$2,300,000.00*	Unsecured	\$2,300,000.00*
					Subtotal	\$2,300,000.00		
418	SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP ATTN: J. GREGORY ST. CLAIR & ANDREW M. THAU 4 TIMES SQUARE NEW YORK, NY 10036	26938	09/22/2009	Luxembourg Residential Properties Loan Finance S.a.r.l.	Secured Unsecured	Undetermined \$2,300,000.00*	Unsecured	\$2,300,000.00*
					Subtotal	\$2,300,000.00		
419	SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP ATTN: J. GREGORY ST. CLAIR & ANDREW M. THAU 4 TIMES SQUARE NEW YORK, NY 10036	26939	09/22/2009	East Dover Limited	Secured Unsecured	Undetermined \$2,300,000.00*	Unsecured	\$2,300,000.00*
					Subtotal	\$2,300,000.00		

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
420	SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP ATTN: J. GREGORY ST. CLAIR & ANDREW M. THAU 4 TIMES SQUARE NEW YORK, NY 10036	26940	09/22/2009	CES Aviation IX LLC	Secured Unsecured	Undetermined \$2,300,000.00*	Unsecured	\$2,300,000.00*
					Subtotal	\$2,300,000.00		
421	SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP ATTN: J. GREGORY ST. CLAIR & ANDREW M. THAU 4 TIMES SQUARE NEW YORK, NY 10036	26941	09/22/2009	CES Aviation V LLC	Secured Unsecured	Undetermined \$2,300,000.00*	Unsecured	\$2,300,000.00*
					Subtotal	\$2,300,000.00		
422	SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP ATTN: J. GREGORY ST. CLAIR & ANDREW M. THAU 4 TIMES SQUARE NEW YORK, NY 10036	26942	09/22/2009	CES Aviation LLC	Secured Unsecured	Undetermined \$2,300,000.00*	Unsecured	\$2,300,000.00*
					Subtotal	\$2,300,000.00		
423	SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP ATTN: J. GREGORY ST. CLAIR & ANDREW M. THAU 4 TIMES SQUARE NEW YORK, NY 10036	26943	09/22/2009	Lehman Scottish Finance L.P.	Secured Unsecured	Undetermined \$2,300,000.00*	Unsecured	\$2,300,000.00*
					Subtotal	\$2,300,000.00		
424	SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP ATTN: J. GREGORY ST. CLAIR & ANDREW M. THAU 4 TIMES SQUARE NEW YORK, NY 10036	26944	09/22/2009	Lehman Brothers Financial Products Inc.	Secured Unsecured	Undetermined \$2,300,000.00*	Unsecured	\$2,300,000.00*
					Subtotal	\$2,300,000.00		

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
425	SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP ATTN: J. GREGORY ST. CLAIR & ANDREW M. THAU 4 TIMES SQUARE NEW YORK, NY 10036	26945	09/22/2009	Lehman Brothers Commercial Corporation	Secured Unsecured	Undetermined \$2,300,000.00*	Unsecured	\$2,300,000.00*
					Subtotal	\$2,300,000.00		
426	SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP ATTN: J. GREGORY ST. CLAIR & ANDREW M. THAU 4 TIMES SQUARE NEW YORK, NY 10036	26946	09/22/2009	Lehman Commercial Paper Inc.	Secured Unsecured	Undetermined \$2,300,000.00*	Unsecured	\$2,300,000.00*
					Subtotal	\$2,300,000.00		
427	SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP ATTN: J. GREGORY ST. CLAIR & ANDREW M. THAU 4 TIMES SQUARE NEW YORK, NY 10036	26947	09/22/2009	Lehman Brothers Derivative Products Inc.	Secured Unsecured	Undetermined \$2,300,000.00*	Unsecured	\$2,300,000.00*
					Subtotal	\$2,300,000.00		
428	SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP ATTN: J. GREGORY ST. CLAIR & ANDREW M. THAU 4 TIMES SQUARE NEW YORK, NY 10036	26948	09/22/2009	Lehman Brothers OTC Derivatives Inc.	Secured Unsecured	Undetermined \$2,300,000.00*	Unsecured	\$2,300,000.00*
					Subtotal	\$2,300,000.00		
429	SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP ATTN: J. GREGORY ST. CLAIR & ANDREW M. THAU 4 TIMES SQUARE NEW YORK, NY 10036	26949	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$2,300,000.00*	Unsecured	\$2,300,000.00*
					Subtotal	\$2,300,000.00		

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OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
430	SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP ATTN: J. GREGORY ST. CLAIR & ANDREW M. THAU 4 TIMES SQUARE NEW YORK, NY 10036	26950	09/22/2009	Lehman Brothers Commodity Services Inc.	Secured Unsecured	Undetermined \$2,300,000.00*	Unsecured	\$2,300,000.00*
					Subtotal	\$2,300,000.00		
431	SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP ATTN: J. GREGORY ST. CLAIR & ANDREW M. THAU 4 TIMES SQUARE NEW YORK, NY 10036	26951	09/22/2009	PAMI Statler Arms LLC	Secured Unsecured	Undetermined \$2,300,000.00*	Unsecured	\$2,300,000.00*
					Subtotal	\$2,300,000.00		
432	SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP ATTN: J. GREGORY ST. CLAIR & ANDREW M. THAU 4 TIMES SQUARE NEW YORK, NY 10036	26952	09/22/2009	LB 745 LLC	Secured Unsecured	Undetermined \$2,300,000.00*	Unsecured	\$2,300,000.00*
					Subtotal	\$2,300,000.00		
433	SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP ATTN: J. GREGORY ST. CLAIR & ANDREW M. THAU 4 TIMES SQUARE NEW YORK, NY 10036	26953	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$2,300,000.00*	Unsecured	\$2,300,000.00*
					Subtotal	\$2,300,000.00		
434	SKANDINAVISKA ENSKILDA BANKEN AB (PUBL) ATTN: HELENE HELLNERS S-106 40 STOCKHOLM, SWEDEN	26483	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$432,275.25*	Unsecured	\$432,275.25*
					Subtotal	\$432,275.25		

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
435	SKANDINAVISKA ENSKILDA BANKEN AB (PUBL) ATTN: HELENE HELLNERS S-106 40 STOCKHOLM, SWEDEN	26484	09/22/2009	Lehman Brothers Commercial Corporation	Secured Unsecured	Undetermined \$432,275.25*	Unsecured	\$432,275.25*
					Subtotal	\$432,275.25		
436	SKANDINAVISKA ENSKILDA BANKEN AB (PUBL) ATTN: HELENE HELLNERS S-106 40 STOCKHOLM, SWEDEN	26485	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$6,057,320.19*	Unsecured	\$6,057,320.19*
					Subtotal	\$6,057,320.19		
437	SMC CREDIT OPPORTUNITIES FUND, LTD TRANSFEROR: GOLDMAN SACHS SMC CREDIT OPPORTUNITIES 2008 FUND, L.P. ATTN: GREGORY P. HO SPRING MOUNTAIN CAPITAL, LP 65 EAST 55TH STREET, 33RD FLOOR NEW YORK, NY 10022	15900	09/17/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$1,008,699.00*	Unsecured	\$1,008,699.00*
					Subtotal	\$1,008,699.00		
438	SMITH BREEDEN ALPHA STRATEGIES MASTER LTD C/O SMITH BREEDEN ASSOCIATES, INC. 280 S. MANGUM ST., SUITE 301 DURHAM, NC 27701	26856	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$2,392,985.60*	Unsecured	\$2,392,985.60*
					Subtotal	\$2,392,985.60		
439	SMITH BREEDEN ALPHA STRATEGIES MASTER LTD C/O SMITH BREEDEN ASSOCIATES, INC. 280 S. MANGUM ST., SUITE 301 DURHAM, NC 27701	26857	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$2,392,985.60*	Unsecured	\$2,392,985.60*
					Subtotal	\$2,392,985.60		

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
440	SMITH BREEDEN INVESTMENT GRADE CORE BOND MASTER LTD C/O SMITH BREEDEN ASSOCIATES, INC. 280 S. MANGUM ST., SUITE 301 DURHAM, NC 27701	26858	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$133,409.64*	Unsecured	\$133,409.64*
					Subtotal	\$133,409.64		
441	SMITH BREEDEN INVESTMENT GRADE CORE BOND MASTER LTD C/O SMITH BREEDEN ASSOCIATES, INC. 280 S. MANGUM ST., SUITE 301 DURHAM, NC 27701	26859	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$133,409.64*	Unsecured	\$133,409.64*
					Subtotal	\$133,409.64		
442	SMITH BREEDEN MORTGAGE PARTNERS LP C/O SMITH BREEDEN ASSOCIATES, INC. 280 S. MANGUM ST., SUITE 301 DURHAM, NC 27701	26862	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$5,551,404.32*	Unsecured	\$5,551,404.32*
					Subtotal	\$5,551,404.32		
443	SMITH BREEDEN MORTGAGE PARTNERS LP C/O SMITH BREEDEN ASSOCIATES, INC. 280 S. MANGUM ST., SUITE 301 DURHAM, NC 27701	26863	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$5,551,404.32*	Unsecured	\$5,551,404.32*
					Subtotal	\$5,551,404.32		
444	SPARKASSE AACHEN RECHTSABTEILUNG ATTN: JOSEF BORRMANN FRIEDRICH-WILHELM-PLATZ 1-4 AACHEN, 52062 GERMANY	27005	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$4,472,141.00*	Unsecured	\$4,472,141.00*
					Subtotal	\$4,472,141.00		

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
445	SPARKASSE PFORZHEIM CALW ANSTALT DES OEFFENTILCHEN RECHTS ATTN: MR. MICHAEL TRAUTHWEIN POSTSTRABE 3 PFORZHEIM, DE-75172 GERMANY	27010	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$1,425,009.95*	Unsecured	\$1,425,009.95*
					Subtotal	\$1,425,009.95		
446	SPARKASSE PFORZHEIM CALW ANSTALT DES OEFFENTILCHEN RECHTS ATTN: MR. MICHAEL TRAUTHWEIN POSTSTRABE 3 PFORZHEIM, DE-75172 GERMANY	27012	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$77,521.39*	Unsecured	\$77,521.39*
					Subtotal	\$77,521.39		
447	SPINNAKER GLOBAL EMERGING MARKETS FUND LTD. C/O SPINNAKER CAPITAL LIMITED ATTN: ALEXIS HABIB 6 GROSVENOR STREET LONDON, W1K 4DJ UNITED KINGDOM	21682	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$10,577,029.00*	Unsecured	\$10,577,029.00*
					Subtotal	\$10,577,029.00		
448	SPINNAKER GLOBAL OPPORTUNITY FUND LTD ATTN: ALEXIS HABIB C/O SPINNAKER CAPITAL LIMITED 6 GROSVENOR STREET LONDON, W1K 4JD UNITED KINGDOM	21681	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$26,262,113.00*	Unsecured	\$26,262,113.00*
					Subtotal	\$26,262,113.00		
449	SPINNAKER GLOBAL STRATEGIC FUND LTD. C/O SPINNAKER CAPITAL LIMITED ATTN: ALEXIS HABIB 6 GROSVENOR STREET LONDON, W1K 4DJ UNITED KINGDOM	21683	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$5,352,987.00*	Unsecured	\$5,352,987.00*
					Subtotal	\$5,352,987.00		

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
450	STANDARD CHARTERED BANK ATTN: MARC CHAIT 1095 AVENUE OF THE AMERICAS NEW YORK, NY 10036	26990	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$10,782.00*	Unsecured	\$10,782.00*
					Subtotal	\$10,782.00		
451	SUN HUNG KAI INVESTMENT SERVICES LIMITED ATTN: MS SYLVIA LAU 42/F THE LEE GARDENS 33 HYSAN AVE CAUSEWAY BAY HONG KONG,	22807	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
452	SUN HUNG KAI INVESTMENT SERVICES LIMITED ATTN: SYLVIA LAU 42/F THE LEE GARDENS 33 HYSAN AVE CAUSEWAY BAY HONG KONG, HONG KONG	23942	09/21/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
453	SUN HUNG KAI INVESTMENT SERVICES LIMITED ATTN: SYLVIA LAU 42/F THE LEE GARDENS 33 HYSAN AVE CAUSEWAY BAY HONG KONG, HONG KONG	23944	09/21/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
454	SUN HUNG KAI INVESTMENT SERVICES LIMITED ATTN: MS. SYLVIA LAU 42/F THE LEE GARDENS 33 HYSAN AVE CAUSEWAY BAY HONG KONG, HONG KONG	25793	09/21/2009	Lehman Brothers Special Financing Inc.	Secured	Undetermined	Unsecured	Undetermined
455	SUNAMERICA LIFE INSURANCE COMPANY 21650 OXNARD STREET, 6TH FLOOR ATTN: STEWART POLAKOV SENIOR VICE PRESIDENT & CONTROLLER MAIL STOP 6-9 WOODLAND HILLS, CA 91367	14233	09/16/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
456	SUNAMERICA LIFE INSURANCE COMPANY 21650 OXNARD STREET, 6TH FLOOR ATN: STEWART POLAKOV SENIOR VICE PRESIDENT & CONTROLLER MAIL STOP 6-9 WOODLAND HILLS, CA 91367	14236	09/16/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
457	SWISS RE FINANCIAL PRODUCTS CORPORATION TRANSFEROR: SR GGI MASTER MA, LTD. C/O SWISS RE SERVICES LIMITED 30 ST. MARY AXE ATTN: NICHOLAS RAYMOND LONDON, EC3A 8EP UNITED KINGDOM	21309	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$49,524.00* \$49,524.00	Unsecured	\$49,524.00*

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
458	TACONIC CAPITAL PARTNERS 1.5 L.P. TRANSFEROR: GOLDMAN SACHS & CO. C/O TACONIC CAPITAL ADVISORS LP ATTN: TIM ANDRIKS 450 PARK AVENUE, 8TH FLOOR NEW YORK, NY 10022	66406	03/19/2010	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$1,167,720.00*	Unsecured	\$1,167,720.00*
	TRANSFERRED TO: TACONIC OPPORTUNITY FUND L.P. TRANSFEROR: GOLDMAN SACHS & CO. C/O TACONIC CAPITAL ADVISORS LP ATTN: TIM ANDRIKS 450 PARK AVE, 8TH FLOOR NEW YORK, NY 10022				Unsecured	\$8,563,280.00	Unsecured	\$8,563,280.00
459	TD AMERITRADE HOLDING CORP. ATTN: ELLEN L.S. KOPLOW 6940 COLUMBIA GATEWAY DRIVE SUITE 200 COLUMBIA, MD 21046	26991	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$6,363.13*	Unsecured	\$6,363.13*
					Subtotal	\$6,363.13		
460	TERREBONNE INVESTMENTS LP ATTN: JOHN H FANT 201 MAIN STREET SUITE 3100 FORT WORTH, TX 76102	30560	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	\$0.00 \$945,985.37	Unsecured	\$945,985.37
					Subtotal	\$945,985.37		
461	THE MCCLATCHY COMPANY ATTN STEPHEN BURNS 2100 Q STREET SACRAMENTO, CA 95816	31548	09/22/2009	Lehman No Case Asserted/All Cases Asserted	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
462	TIGER ASIA FUND LP C/O TIGER ASIA MANAGEMENT, LLC 101 PARK AVENUE, 48TH FLOOR NEW YORK, NY 10178	14633	09/17/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	\$0.00 \$243,503,746.52	Unsecured	\$243,503,746.52
					Subtotal	\$243,503,746.52		
463	TIGER ASIA OVERSEAS FUND LTD. C/O TIGER ASIA MANAGEMENT, LLC 101 PARK AVENUE, 48TH FLOOR NEW YORK, NY 10178	14634	09/17/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	\$0.00 \$181,107,792.88	Unsecured	\$181,107,792.88
					Subtotal	\$181,107,792.88		
464	TOB CAPITAL LP ATTN: EDWARD SUN 399 PARK AVENUE, 7TH FLOOR NEW YORK, NY 10022	17897	09/18/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$137,220.00*	Unsecured	\$137,220.00*
					Subtotal	\$137,220.00		
465	TOB CAPITAL LP ATTN: EDWARD SUN 399 PARK AVENUE, 7TH FLOOR NEW YORK, NY 10022	17898	09/18/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$137,220.00*	Unsecured	\$137,220.00*
					Subtotal	\$137,220.00		
466	TRITON INSURANCE COMPANY ATTN: DAVA CARSON CC: GENERAL COUNSEL 3001 MEACHAM BLVD FORT WORTH, TX 76137	29632	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
467	TRUSTEE OF THE LEHMAN BROTHERS PENSION SCHEME, THE C/O PETER GAMESTER LAMOMA, CHAPEL ROAD GREAT TOTHAM MALDON ESSEX, CM9 8DA UNITED KINGDOM	32541	09/22/2009	Lehman Brothers Holdings Inc.	Administrative Secured Unsecured	Undetermined Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
468	TSS FUND LTD. C/O TIKEHAU INVESTMENT MANAGEMENT S.A.S. ATTN: BRUNO DE PAMPELONNE 29 RUE DE MIROMESNIL PARIS, 75008 FRANCE	20575	09/18/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$12,386,620.24*	Unsecured	\$12,386,620.24*
					Subtotal	\$12,386,620.24		
469	TULSI, SHANE 6402 C 192ND ST APT 1B FRESH MEADOWS, NY 113653935	5574	07/23/2009	Lehman No Case Asserted/All Cases Asserted	Priority Secured	\$10,000.00 \$0.00	Unsecured	\$10,000.00
					Subtotal	\$10,000.00		
470	TURK DIS TICARET BANKASI (AKA FORTIS BANK TURKEY) YILDIZ POSTA CAD, NO: 5434353 GAYRETTEPE, TURKEY	26441	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$684,545.00*	Unsecured	\$684,545.00*
					Subtotal	\$684,545.00		
471	TURNBERRY LEVERAGED CAPITAL LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33451	09/21/2009	Lehman Brothers Commodity Services Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
472	TURNBERRY LEVERAGED CAPITAL MASTER LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33449	09/21/2009	LB 745 LLC	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
473	TURNBERRY LEVERAGED CAPITAL MASTER LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33450	09/21/2009	PAMI Statler Arms LLC	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
474	TURNBERRY LEVERAGED CAPITAL MASTER LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33452	09/21/2009	Lehman Brothers OTC Derivatives Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
475	TURNBERRY LEVERAGED CAPITAL MASTER LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33453	09/21/2009	Lehman Brothers Derivative Products Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
476	TURNBERRY LEVERAGED CAPITAL MASTER LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33454	09/21/2009	Lehman Commercial Paper Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
477	TURNBERRY LEVERAGED CAPITAL MASTER LP C/O SEWARD & KISSEL LLP ATTN: JUSTIN L. SHEARER, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	33455	09/21/2009	Lehman Brothers Commercial Corporation	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
478	TURNBERRY LEVERAGED CREDIT MASTER LP ATTN: JUSTIN L. SHEARER, ESQ. C/O SEWARD & KISSEL LLP ONE BATTERY PARK PLAZA NEW YORK, NY 10004	66058	12/28/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined

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	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
479	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	31028	09/22/2009	Lehman Brothers Special Financing Inc.	Secured	Undetermined	Unsecured	Undetermined
480	U.S. SMALL BUSINESS ADMINISTRATION ATTN: OFFICE OF GENERAL COUNSEL 409 THIRD STREET, S.W. WASHINGTON, DC 20416	30584	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$4,980,932.19*	Unsecured	\$4,980,932.19*
					Subtotal	\$4,980,932.19		
481	UBS SECURITIES LLC ATTN: BERT FUQUA, ESQ. 677 WASHINGTON BLVD STAMFORD, CT 06901	22891	09/21/2009	Lehman Brothers Holdings Inc.	Secured	Undetermined	Unsecured	Undetermined
482	UNDERLYING FUNDS TRUST ON BEHALF OF FIXED INCOME ARBITRAGE-1 TRANSFEROR: UNDERLYING FUNDS TRUST, ON BEHALF OF ITS HATTERAS FUNDS 8540 COLONNADE CENTER DRIVE, ST. 401 RALEIGH, NC 27615	26869	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$2,058,857.48*	Unsecured	\$2,058,857.48*
					Subtotal	\$2,058,857.48		
483	UNDERLYING FUNDS TRUST, ON BEHALF OF FIXED INCOME ARBITRAGE - 1 TRANSFEROR: UNDERLYING FUNDS TRUST, ON BEHALF OF ITS HATTERAS FUNDS 8540 COLONNADE CENTER DRIVE, ST. 401 RALEIGH, NC 27615	26868	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$2,058,857.48*	Unsecured	\$2,058,857.48*
					Subtotal	\$2,058,857.48		

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OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
484	VASQUEZ, JUAN 76 VESEY ST NEWARK, NJ 07105-1023	10023	09/01/2009	Lehman Brothers Holdings Inc.	Priority Secured	\$9,000.00 \$9,000.00	Unsecured	\$18,000.00
					Subtotal	\$18,000.00		
485	WACHOVIA BANK, NATIONAL ASSOCIATION 301 SOUTH COLLEGE STREET CHARLOTTE, NC 28288	29854	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$10,670,088.00*	Unsecured	\$10,670,088.00*
					Subtotal	\$10,670,088.00		
486	WACHOVIA BANK, NATIONAL ASSOCIATION 301 SOUTH COLLEGE STREET CHARLOTTE, NC 28288	29855	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$59,259,363.00*	Unsecured	\$59,259,363.00*
					Subtotal	\$59,259,363.00		
487	WACHOVIA BANK, NATIONAL ASSOCIATION 301 SOUTH COLLEGE STREET CHARLOTTE, NC 28288	29856	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$59,259,363.00*	Unsecured	\$59,259,363.00*
					Subtotal	\$59,259,363.00		
488	WACHOVIA CAPITAL MARKETS, LLC ATTN: DAVID RICE WILLS FARGO LAW DEPARTMENT NC0630 301 SOUTH COLLEGE STREET CHARLOTTE, NC 28288	26993	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined \$139,077.92*	Unsecured	\$139,077.92*
					Subtotal	\$139,077.92		
489	WELLMONT HEALTH SYSTEM C/O TRUMAN ESMOND, CFO 1905 AMERICAN WAY KINGSPORT, TN 37660	31901	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		

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IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
490	WELLS FARGO BANK, NATIONAL ASSOCIATION AS INDENTURE TRUSTEE FOR BELLE HAVEN ABS CDO 2005-1, LTD. C/O DAVID WARD MAC N2702-011 9062 OLD ANNAPOLIS ROAD COLUMBIA, MD 21045	24640	09/21/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
491	WELLS FARGO BANK, NATIONAL ASSOCIATION AS INDENTURE TRUSTEE FOR BELLE HAVEN ABS CDO 2006-1, LTD. C/O DAVID WARD MAC N2702-011 9062 OLD ANNAPOLIS ROAD COLUMBIA, MD 21045	24641	09/21/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	Undetermined Undetermined \$0.00	Unsecured	Undetermined
492	WELLS FARGO SECURITIES INTERNATIONAL (F/K/A WACHOVIA SECURITIES INTERNATIONAL LIMITED) 1 PLANTATION PLACE 30 FENCHURCH STREET LONDON, EC3M 3BD UNITED KINGDOM	29853	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$2,793,057.00* \$2,793,057.00	Unsecured	\$2,793,057.00*
493	WELLS FARGO SECURITIES, LLC ATTN: DAVID RICE WELLS FARGO LAW DEPARTMENT NC0630 301 SOUTH COLLEGE STREET CHARLOTTE, NC 28288	26994	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$106,383.76* \$106,383.76	Unsecured	\$106,383.76*

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OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
494	WESTERN ASSET OPPORTUNISTIC STRUCTURED SECURITIES PORTFOLIO, LLC C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-2394 385 E COLORADO BLVD. PASADENA, CA 91101	20854	09/21/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	\$0.00 \$526.14	Unsecured	\$526.14
					Subtotal	\$526.14		
495	WESTERN ASSET OPPORTUNISTIC STRUCTURED SECURITIES PORTFOLIO LLC C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT W-2394 385 E. COLORADO BLVD. PASADENA, CA 91101	21102	09/21/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	\$0.00 \$526.14	Unsecured	\$526.14
					Subtotal	\$526.14		
496	WESTERN ASSET US LIMITED DURATION BOND FUND C/O WESTERN ASSET MANAGEMENT COMPANY ATTN: LEGAL DEPT. W- 5302 385 E. COLORADO BLVD. PASADENA, CA 91101	21093	09/21/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	\$0.00 \$7,196.46	Unsecured	\$7,196.46
					Subtotal	\$7,196.46		
497	WESTPAC BANKING CORPORATION ATTN: CHIEF OPERATING OFFICER 575 FIFTH AVENUE, 39TH FLOOR NEW YORK, NY 10017	28368	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined \$4,931,625.63*	Unsecured	\$4,931,625.63*
					Subtotal	\$4,931,625.63		
498	WHITE MARLIN CDO 2007-1 LIMITED C/O MAPLES FINANCE LIMITED ATTN: THE DIRECTORS PO BOX 1093GT QUEENSGATE HOUSE GRAND CAYMAN, CAYMAN ISLANDS	26451	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		

* - Indicates claim contains unliquidated and/or undetermined amounts

† - Indicates that the Debtor on the filed proof of claim has been previously ordered modified to the Debtor listed on this exhibit

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT A – MISCLASSIFIED CLAIMS

	NAME	CLAIM #	FILED DATE	DEBTOR	ASSERTED		MODIFIED	
					CLASS	AMOUNT	CLASS	AMOUNT
499	WHITE MARLIN CDO 2007-1 LIMITED C/O MAPLES FINANCE LIMITED ATTN: THE DIRECTORS PO BOX 1093GT QUEENSGATE HOUSE GRAND CAYMAN, CAYMAN ISLANDS	26452	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
500	WHITE MARLIN CDO 2007-1 LIMITED C/O MAPLES FINANCE LIMITED ATTN: THE DIRECTORS PO BOX 1093GT QUEENSGATE HOUSE GRAND CAYMAN, CAYMAN ISLANDS	26453	09/22/2009	Lehman Brothers Holdings Inc.	Secured Unsecured	Undetermined Undetermined	Unsecured	Undetermined
					Subtotal	\$0.00		
					TOTAL	\$7,336,304,630.51	TOTAL	\$7,336,304,630.51

* - Indicates claim contains unliquidated and/or undetermined amounts

† - Indicates that the Debtor on the filed proof of claim has been previously ordered modified to the Debtor listed on this exhibit

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i>,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
-----X	

**ORDER GRANTING DEBTORS' ONE HUNDRED AND EIGHTY SIXTH
OMNIBUS OBJECTION TO CLAIMS (MISCLASSIFIED CLAIMS)**

Upon the one hundred and eighty sixth omnibus objection to Claims, dated September 9, 2011 (the "One Hundred and Eighty Sixth Omnibus Objection to Claims"),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession, in accordance with Rule 3007(d) of the Federal Rules of Bankruptcy Procedure and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664], seeking to reclassify Misclassified Claims as unsecured claims, all as more fully described in the One Hundred and Eighty Sixth Omnibus Objection to Claims; and due and proper notice of the One Hundred and Eighty Sixth Omnibus Objection to Claims having been provided to: (i) each claimant listed on Exhibit A; (ii) the U.S. Trustee; (iii) the attorneys for the Creditors' Committee; (iv) the Securities and Exchange Commission; (v) the Internal Revenue Service; and (vi) the United States Attorney for the Southern District of New York, and (vii) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17,

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors' One Hundred and Eighty Sixth Omnibus Objection to Claims.

2010 governing case management and administrative procedures for these cases [Docket No. 9635], and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the One Hundred and Eighty Sixth Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the One Hundred and Eighty Sixth Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore, it is

ORDERED that the relief requested in the One Hundred and Eighty Sixth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that each Misclassified Claim listed on Exhibit 1 annexed hereto is hereby reclassified as a general unsecured nonpriority claim as indicated in Exhibit 1; and it is further

ORDERED that the Debtors' Court-appointed claims agent is authorized and directed to reclassify the Misclassified Claims pursuant to this Order; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object and defend on any basis are expressly reserved with respect to any claim listed on Exhibit A annexed to the Debtors' One Hundred and Eighty Sixth Omnibus Objection to Claims that is not listed on Exhibit 1 annexed hereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine
all matters arising from or related to this Order.

Dated: _____, 2011
New York, New York

UNITED STATES BANKRUPTCY JUDGE